



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, 2019 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, Project Supported by 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 of 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, 2019.
- (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 **S A K S & CO**
(formerly : Sultania & Associates)
Chartered Accountants
FRN : 321072E



SV Sultania

Place: B. Deoghar

Date: September 19, 2019

CA SUNIL KUMAR SULTANIA
Partner
M.No. 074133

UDIN: 19074133AAAA BV8205

Deoghar Branch :

Indralok Complex, 2nd Floor, Near Tower Chowk, B. Deoghar - 814112 Jharkhand (India)
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Head Office : Dhanbad • Branches : Bokaro • Kolkata • Ranchi

CHETNA VIKAS
 Loknayak Bhawan, Bye Pass Road, Bajinathpur(Rampur), Deoghar, Jharkhand-814112
Consolidated Receipts & Payments Accounts : CONSOLIDATED
 For the year 1st April, 2018 to 31st March, 2019

Receipts				Payments	Page-1		
	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)		FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)
To, Opening Balance				By, Expenditure for the purpose for which the grant was sanctioned			
Cash in hand	10,355.00	9,221.00		By, PROGRAMME EXPENSES			
Cash at Bank				Prog: Workshop Expenses	761340.00	79,088.00	
FC (SBI, Brazor Branch A/c no.10877635428)	3,153,583.42	-		Prog: Training Expenses	1576507.13	463,406.00	
Cash at Bank (UCO Bank, SB A/c No. 00280100003682)		128,755.58		Prog: Programme Travel	60313.00	31,925.00	
				Prog: LEEP Special Budget Programme	119494.00		
Cash at Bank (SBI, SB A/c No. 31235245693)		1,154,231.24		Prog: Meeting Expenses	330914.00	127,337.00	
Cash at Bank (Canara Bank A/c No. 2517101003805)		3,723.00		Prog: Material Support Expenses	309229.00		
				Prog: Exposure Visits	274998.00	15,442.00	
Cash at Bank (Axis Bank, Deoghar A/c No. 634010100011963)		5,567.19		Prog: Strengthen of Youth & Farmers	495139.00		
Cash at Bank (SBI, AMY Branch, Deoghar S/B-31702043072)		1,788,253.80		Prog: Vocational/Entrepreneurship Program	581455.00		
Cash at Bank (SBI, AMY Branch, Deoghar S/B-35702723570)		3,289.00		Prog: Strengthen of COE	132301.00		
	3,163,938.42	3,093,040.81	6,256,979.23	Prog: Running Cost of Coaching Center/High	533825.00		
				Prog: Event Expenses	660014.00		
To, Grant in Aid				Prog: Documentation & Evaluation	90005.00	39,110.00	
Grant Received from FCRA Fund				Prog: Development of IEC Material	34912.00		
ChildFund India International	8632132.00			Prog: Camp/seminar	341774.00	2,320.00	
Royal common Wealth Society for the Blind-JIEP	1168180.00			Prog: Development of Learning kits	182016.00		
Royal common Wealth Society for the Blind-JSIP_Dumka	1725512.00			Prog: Celebration of Special days	141285.00		
				Prog: Strengthen to Child Protection	710926.00		
Royal common Wealth Society for the Blind-JSIP-Jamtara	738829.00			Prog: BaseLine Survey	87410.00		
Royal common Wealth Society for the Blind-EU Project	85000.00			Prog: Letter Translator Expenses	170579.00		
				Prog: Advocacy & Liasoning	646381.00		
Royal common Wealth Society for the Blind-Oracle Project	225300.00			Prog: Activity Expenses	113744.00	19,402.00	
ChildFund India for CLECD Project	579000.00			Prog: Horticulture, Plantation & Maint: WAADI		4,185,398.85	
Quest Alliance	3793188.00			Prog: Restoration Expenses		35,938.00	
ChildFund India for UNMUKT Project	603818.00						
	17,550,959.00		17,550,959.00				
Receivable Grant for FY 2017-18				By, PROGRAMME PERSONNEL			
VSO India Trust	139,538.00			PP: Travel Allowances	971173.08	376193.00	
Royal common Wealth Society for the Blind-JIEP	72,616.00			PP: Salary Expenses	8455367.00	8025467.00	
Royal common Wealth Society for the Blind-JSIP_Dumka	180,000.00			PP: Lodging & Subsist	2680.00	1938.00	
Royal common Wealth Society for the Blind-JSIP-Jamtara	75,996.00						
	468,150.00		468,150.00	By, ADMINISTRATIVE EXPENSES			
To, Designated Fund				Adm: Salary Expenses	719191.00	66900.00	
Designated Fund received from Childfund India	2,213,769.37		2,213,769.37	Adm: Printing & Stationery/Consumable/Postage	52747.90	69831.80	
				Adm: Photographs	10895.00		
To, Interest from Bank				Adm: Telephone/Mobile/Internet	117466.18	12641.00	
FC, SBI, Bazar Branch Deoghar SB A/C No.10877635428	114,020.00		114,020.00	Adm: Travelling Expense	24210.00	8095.00	
				Adm: Utilities/Electricity Expenses	24612.00	4164.00	
To, ChildFund India for GOLAH Programme				Adm: Office Rent	99000.00	14400.00	
ChildFund India for GOLAH Programme	102,884.00		102,884.00	Adm: Office Expenses	335008.83	145257.00	
				Adm: Maintenance of Vehicle	34461.00		
Loan & Advances (Assets) from Burdwan Sweets				Adm: Maintenance of Equipment	71942.95	600.00	
Loan & Advances (Assets) from Burdwan Sweets	990.00		990.00	Adm: Maintenance of Building	28594.00		
				Adm: Insurance Expense	12856.00	53986.00	
				ADM: BANK CHARGES	1433.43	11224.02	
				ADM: TDS (Audit Fees)	4450.00		
To, Grant in Aid				By, Utilisation of GOLAH			
Grant Received from Non FCRA Fund				GOLAH EXPENSES_CFI	102,884.00		102,884.00
ChildFund India for Ambedkar Project	583751.00			By, DISBURSEMENT OF DFC			
ChildLine India Foundation	535044.50			Opening Balance B/F	7,707.68		
Phia Foundation for Digital Livelihood Project	635900.00			Add: Total Payment out of this year Receipt	2,213,769.37		
Phia Foundation for Niti Aayog	883375.00			Less: Distribution Amount Dues for FY 2018-19	19,153.05		
Phia Foundation for IS_Phase 2	393803.00			Paid: Outstanding Amt Paid for Audit Fee: (FY 17-18)			
Phia Foundation for IS_Phase 3	2731028.00			Audit Fees CFI	21,600.00		
				Audit Fees JIEP	5,000.00		
Phia Foundation for IS_Phase 4	1190250.00			Audit Fees VSO	6,750.00		
Phia Foundation for Safety & Security	1049468.00			Audit Fees OAK	5,000.00		
NABARD Ranchi for WADI Project	4072108.00			Audit Fees JSIP	5,000.00		
JSLPS Ranchi	388185.00			Audit Fees AR	5,000.00		
Phia Foundation	2190.00			Audit Fees Wadi		2,700.00	
		12,465,102.50	12,465,102.50	Audit Fees CIF		2,700.00	
Receivable Grant: CIF	528550.50			Audit Fees GEN CV-Non Fc		2,700.00	
Receivable: NABARD Ranchi	300000.00						
Receivable Grant: Phia Foundation_Phase 1	73099.00						
	901,649.50		901,649.50				
Carried forward	23,614,710.79	16,459,792.81	40,074,503.60	Carried forward	21,674,207.50	13,798,163.67	35,472,371.17

Place: Deoghar
Date: September 19, 2019

For & on behalf of
Chetna Vikas, Deoghar

(Kumar Ranjan)
Secretary

For SAKS & CO
Chartered Accountants

S.P. Sultania
(CA) Sumit Kumar Sultania, Partner
Membership No. 074133



CHETNA VIKAS
Loknayak Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated Receipts & Payments Accounts : CONSOLIDATED
For the year 1st April, 2018 to 31st March, 2019

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Receipts	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)	Payments	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)
Brought forward	23,614,710.79	16,459,792.81	40,074,503.60	Brought forward	21,674,207.50	13,798,163.67	35,472,371.17
Interest from Non FCRA Bank Account				Paid: Outstanding Amt Paid (FY 2017-18)			
Interest From UCO Bank A/c		9763.00		Adm:TDS on Audit Fee	-	750.00	
Interest On Canara Bank A/c		132.00		Adm:Salary	-	12,000.00	
Interest From Axis Bank		133.00		Adm:Telephone	1,000.00	-	
Interest From SBI for CIF		7754.00		Adm:TDS	218.00	-	
Interest From HDFC Bank		2549.00		Adm:Stationary & Printing	4,524.00	-	
Interest From SBI GEN Non FC		34056.00		Adm:Travel Expenses	5,080.00	501.00	
Interest From WADI Bank A/c		38426.00		Adm:Maintenance of Equipment	5,450.00	-	
		92,813.00	92813.00	PP:Salary Expenses	126,979.00	643250.00	
				PP:Travel Expenses	8,794.00	83262.00	
				Prog:Workshop exp	156,904.00	126630.00	
				Prog:Training exp	266,694.00	91299.00	
				Prog:Documentation & Evaluation	241,474.00	0.00	
				Prog:Development of IEC materials	5,000.00	0.00	
				Prog:Horticulture,Plantation & Maintenance	-	669,317.50	
					822,117.00	1,627,009.50	2,449,126.50
Grant Received from GEN Non FCRA Fund				By, ADDITION IN FIXED ASSETS			
Donation & Subscription		56000.00		FA:Laptop (DOP:31.12.2018)-OAK	25,000.00	-	
Membership Fees		1275.00		FA: Photo Copier Machine (DOP:03.05.2018)-OAK	46,900.00	-	
Misc. Income		21340.00		FA: Printer (DOP:31.12.2018)-OAK	13,000.00	-	
Tractor Hiring Charges		61560.00		FA : Set up of CCTV Camera (DOP:10.05.2018)-OAK	28,483.00	-	
		140175.00	140175.00	FA: Set up of Voltas AC (DOP:21.05.2018)-OAK	109,500.00	-	
				FA:Samsung Tab (DOP:30.11.2018)-CFI	76,000.00	-	
				FA:Laptop (DOP:28.02.2019)-CFI	46,000.00	-	
Transfer to Projects-Advance JIEP_Non FC		120000.00	120000.00	FA:NIKON Camera (DOP:28.02.2019)-QA	16,000.00	-	
					360,883.00	-	360,883.00
				Loan Refund to Shriram Finance Private Ltd.		184,268.00	
				Interest Paid on Loan Amount		43,732.00	
						228,000.00	228,000.00
				Loan & Advances (Assets)			
				Advance to JIEP		120000.00	
				Advance to CIF:TDS:Audit Fee(Trf to Gen CV)		224.00	
				Advance to Wadi:TDS:Audit Fee(Trf to Gen CV)		250.00	
						120,474.00	120,474.00
				By, CLOSING BALANCE			
				Cash in Hand	3,068.00	-	
				Cash at Bank			
				Balance with Bank (SBI Bazar Br. A/c no. 10877635428)	664,777.99	-	
				Balance with FCRA Utilization Bank Account (HDFC bank A/c no.50100261163691)	89,657.30	-	
				Cash & Bank Balance-NON FCRA A/c			
				Non FCRA Account/Cash in Hand		921.00	
				Cash at Bank (UCO Bank, SB A/c No. 00280100003682)		618,367.93	
				Non FCRA Account/Cash in Hand		951.00	
				Cash at Bank (SBI, SB A/c No. 31235245693)		121,165.89	
				Sahiyya Fund Account/Cash in hand		-	
				Cash at Bank (Canara Bank A/c No.2517101003805)		3,855.00	
				Corpus Fund Account/Cash in hand		-	
				Cash at Bank (Axis Bank,Deoghar A/c No.634010100011963)		2,089.39	
				NABARD/Cash in hand		2,136.00	
				Cash at Bank (SBI-AMY Branch,Deoghar S/B-31702043072)		7,066.30	
				NABARD-SAMEETI/Cash in Hand		-	
				Cash at Bank (SBI-Saraiyahat,Dumka S/B-38008769782)		23,691.65	
				Cash in hand/ChildLine India Foundation		165.00	
				Cash at Bank (SBI.AMY Branch,Deoghar S/B-35702723570)		216,161.00	
				Non FCRA Account/Cash in hand		-	
				Cash at Bank (HDFC Bank,Deoghar S/B-50100253250734)		42,563.48	
				TOTAL: CASH & BANK BALANCE	757,503.29	1,039,133.64	1,796,636.93
Grand Total Rs.	23,614,710.79	16,812,780.81	40,427,491.60	Grand Total Rs.	23,614,710.79	16,812,780.81	40,427,491.60

Place: Deoghar
Date: September 19, 2019

For & on behalf of
Chetna Vikas, Deoghar

(Kumar Ranjan)
Secretary



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

CHETNA VIKAS
Loknaya Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated Income & Expenditure Accounts : FC Portion Only
For the year 1st April, 2018 to 31st March, 2019

Expenditure	FC Amounts (Rs.)	NON FC Amounts (Rs.)	TOTAL AMOUNT(Rs.)	Income	FC Amounts (Rs.)	NON FC Amounts (Rs.)	TOTAL AMOUNT(Rs.)
By, The expenditure for which the grant was Sanctioned				To, Grant in Aid			
By, PROGRAMME EXPENSES				Grant Received from FCRA Fund			
Prog: Workshop Expenses	989507.00	422,623.00		ChildFund India	8632132.00		
Prog: Training Expenses	1742303.13	487,896.00		Royal common Wealth Society for the Blind-JIEP_Dumka	1168180.00		
Prog: Programme Travel	60313.00	113,702.00		Royal common Wealth Society for the Blind-JSIP_Dumka	1725512.00		
Prog:LEEP Special Budget Programme	119494.00	-		Royal common Wealth Society for the Blind-JSIP-Jamtara	738829.00		
Prog: Meeting Expenses	330914.00	142,848.00		Royal common Wealth Society for the Blind-EU	85000.00		
Prog: Material Support Expenses	309229.00	-		Royal common Wealth Society for the Blind-Oracle	225300.00		
Prog: Exposure Visits	274998.00	15,442.00		ChildFund India for CLECO Project	579000.00		
Prog: Strengthen of Youth & Farmers	495139.00	-		Quest Alliance	3793188.00		
Prog: Vocational/Entrepreneurship Progrm	581455.00	-		ChildFund India for UNMUKT Project	603818.00		
Prog: Strengthen of COE	132301.00	-			17,550,959.00		17,550,959.00
Prog:Running Cost of Coaching Center/Higher Education	533825.00	-		To, ChildFund India for GOLAH Programme	102,884.00		102,884.00
Prog: Event Expenses	660014.00	-					
Prog: Documentation & Evaluation	90005.00	39,110.00		To, Grant in Aid			
Prog: Development of IEC Material	34912.00	-		Grant Received from Non-FCRA Fund			
Prog: Camp/seminar	341774.00	2,320.00		ChildFund India for Ambedkar Project		583751.00	
Prog: Development of Learning kits	182016.00	-		ChildLine India Foundation		535044.50	
Prog: Celebration of Special days	141285.00	-		Phia Foundation for Digital Livelihood		635900.00	
Prog:Strengthen to Child Protection	710,926.00	-		Phia Foundation for Niti Aayog		883375.00	
Prog:BaseLine Survey	87410.00	-		Phia Foundation for IS_Phase 2		393803.00	
Prog:Letter Translator Expenses	172339.00	-		Phia Foundation for IS_Phase 3		2731028.00	
Prog: Advocacy & Liasioning	646381.00	-		Phia Foundation for IS_Phase 4		1190250.00	
Prog: Activity Expenses	113,744.00	19,402.00		Phia Foundation for Safety & Security		1049468.00	
Prog:Horticulture, Plantation & Maint:WAADI		507583.85		NABARD Ranchi for WADI Project		388185.00	
Prog:Restoration Expenses		35938.00		JSLPS Ranchi		2190.00	
	8,750,284.13	6,354,864.85	15,105,148.98	Phia Foundation		4072108.00	
By, PROGRAMME PERSONNEL						12,465,102.50	12465102.50
PP: Travel Allowances	978572.08	426,276.00		Interest from Non FCRA Bank Account			
PP: Salary Expenses	8973170.00	9,606,801.00		Interest From UCO Bank A/C		9763.00	
PP: Lodging & Substist	2680.00	1,938.00		Interest On Canara Bank A/c		132.00	
	9954422.08	10,035,015.00	19,989,437.08	Interest From Axis Bank		133.00	
By, ADMINISTRATIVE EXPENSES				Interest From SBI for CIF		7754.00	
Adm: Salary Expenses	719191.00	66,900.00		Interest From HDFC Bank		2549.00	
Adm: Printing & Stationery/Consumable/Postage	52747.90	69,831.80		Interest From SBI Gen Non FC		34056.00	
Adm : Photographs	10895.00	-		Interest From WADI Bank A/c		38426.00	
Adm : Telephone/Mobile/Internet	117466.18	15,641.00				92,813.00	92,813.00
Adm: Travelling Expense	26126.00	8,095.00		Grant Received from GEN Non FCRA Fund			
Adm: Utilities/Electricity Expenses	24612.00	4,164.00		Donation & Subscription		56000.00	
Adm: Office Rent	99000.00	14,400.00		Membership Fees		1275.00	
Adm: Office Expenses	351008.83	145,257.00		Misc. Income		21340.00	
Adm: Maintenance of Vehicle	34461.00	-		Tractor Hiring Charges		61560.00	
Adm: Maintenance of Equipment	71942.95	600.00				140,175.00	140,175.00
Adm: Maintenance of Building	28594.00	-		By, Excess of Expenditure Over Income during the Current Period			
Adm: Insurance Expense	12856.00	53,986.00		JSIP-Dumka Non FC		41006.00	
ADM: Audit Fees	56615.00	8,075.00		JSIP-JAM Non FC		20307.00	
ADM: BANK CHARGES	1433.81	11,224.02				61313.00	61313.00
ADM: TDS (Audit Fees)	4450.00	224.00		Grant Receivable from Funding Agency			
	1611399.67	398,397.82	2,009,797.49	Phia Foundation-Niti Aayog		390086.00	
By, Utilisation of GOLAH				Phia Foundation-Phase 3		585055.00	
GOLAH EXPENSES_CFI	102,884.00	-	102,884.00	Phia Foundation-Phase 4		963500.00	
Intt Paid on Scorpio Loan		43,732.00		Phia Foundation-Safety & Security		251014.00	
Unspent Balance-CIF		59,116.00		NABARD, RANCHI		898015.05	
Unspent Balance-Digital Livelihood		616,170.00				3087670.05	3087670.05
		719,018.00	719,018.00	Unspent Balance(balance forward)			
To, Other Expenses				Unspent Balance-CIF		73719.50	
Depreciation of Fixed Assets (FCRA Assets)	160,926.00	174,784.00	335,710.00	Unspent Balance-Phia Foundation-Phase 2		765197.00	
To, Excess of Income over expenditure during current Period				NABARD, RANCHI		1056499.3	
JSIP Jamtara	61850.64	60,409.68				1,895,415.80	1,895,415.80
Unspent Balance-EU	48622.82	-		To, Interest from Bank			
Oak Foundation	179655.00	-		FC, SBI, Bazar Branch Deoghar SB A/C No.10877635428	114020.00	0.00	114020.00
JIEP Dumka	8287.74	-		By, Excess of Expenditure Over Income during the Current Period			
Oracle Project	995.82	-		Chetna Vikas_FC		24237.80	
	299412.02	60409.68	359,821.70	ChildFund India-Unmukt		216463.00	
				JSIP_Dumka		2525.40	
				Plan India		16877.00	
				Quest Alliance		3200.00	
				ChildFund India		165987.81	
						429,291.01	429,291.01
				Grant Receivable from Funding Agency			
				Quest Alliance		614,756.89	614,756.89
				Unspent Balance(balance forward)			
				Unspent Balance-Action Research		1047255.90	
				Oak foundation		1020161.10	
						2067417.00	2,067,417.00
Grand Total Rs.	20,879,327.90	17742489.35	38621817.25	Grand Total Rs.	20,879,327.90	17742489.35	38621817.25

Place: Deoghar
Date : September 19, 2019



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



For S A K S & CO
Chartered Accountants
[CA Sunil Kumar Sultania, Partner]
Membership No. 074133

CHETNA VIKAS
Loknayak Bhawan, Bye Pass Road, Baljnathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated Balance Sheet : CONSOLIDATED
As on 31st March, 2019

Fund & Liabilities	Amounts (Rs.)			Total Amounts (Rs.)	Assets & Properties	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)
	Balance b/f	Surplus/Deficit	Balance c/f					
General Fund					Fixed Assets			
As per Last Balance Sheet (Opening balance as on 01.04.2018)					1) Plant & Machinery			
General Fund : FCRA : ILP	0.00	0.00	0.00		i) Office Equipments	322,717.00	8,959.00	
General Fund : AR	1072654.40	-1047255.90	25398.50		ii) Vehicles			
General Fund: Chetna Vikas FC A/C	95880.75	112697.58	208578.33		Motor Cycle/Two Wheeler	156,845.00	5,367.00	
General Fund: FCRA : CF1	541682.49	-165987.81	375694.68		Bicycle	3,972.00	-	
General Fund: JIEP	256645.00	8287.74	264932.74		Tractor	920.00	-	
General Fund: JSIP	22910.00	-2525.40	20384.60		Mahindra Bolero & Scorpio-Four Wheeler	-	947,705.00	
General Fund : JSIP JAMTARA	0.00	61850.64	61850.64		iii) Computer/Accessories/LCD/Projectors	116,738.00	3,360.00	
General Fund : Oracle	0.00	995.82	995.82		iv) Electrical Equipments	10,111.00	18,123.00	
General Fund : EU	0.00	48622.82	48622.82		v) Land	-	37,143.00	
General Fund : VSO India Trust	3315.00	-3315.00	0.00					
General Fund : PLAN	134282.00	-134282.00	0.00		2) Furniture & Fixtures	196,807.00	9,191.00	
General Fund: Quest Alliance	0.00	12800.00	12800.00					
General Fund : OAK Foundation	1020161.10	-840506.10	179655.00		3) Misc. Assets	2,037.00	-	
General Fund: UNMUKT	216463.00	-216463.00	0.00					
(a)	3363993.74	-2165080.61	1198913.13	1198913.13	Grant Receivable from Funding Agency-FCRA	809,047.00	1,029,848.00	1,838,895.00
General Fund : Non FCRA					Quest Alliance	614,756.89	-	614,756.89
General Account_CV	86495.60	60409.68	146905.28		Grant Receivable from Funding Agency for Non FCRA			
General Account_CV	405379.41	0.00	405379.41		Royal CommonWealth Society for the Blind _JIEP FY:2017-18		342,175.00	
General Account_CV	484107.00	0.00	484107.00		NABARD_RANCHI		898,015.05	
JIEP_DUMKA_Non FC	124887.00	0.00	124887.00		Phia Foundation-NITI AAYOG		390,086.00	
JSIP_DUMKA_Non FC	161006.00	-41006.00	120000.00		Phia Foundation-Phase 3		585,055.00	
JSIP_Jamtara_Non FC	20307.00	-20307.00	0.00		Phia Foundation-Phase 4		963,500.00	
ChildLine India Foundation	7102.00	0.00	7102.00		Phia Foundation-Safety & Security		251,014.00	
NABARD_Ranchi	0.00	0.00	0.00					
Phia Foundation_Ph 1	0.00	0.00	0.00					
Phia Foundation_Ph 2	0.00	0.00	0.00					
(b)	1289284.01	-903.32	1288380.69	1288380.69				
Sub Total(a+b)	4653277.75	-2165983.93	2487293.82	2487293.82				
DFC Distribution with ChildFund India		FC A/c	Non FC A/c		Grant Receivable from Funding Agency			
Loan from Others-Non FCRA		19153.05	3,300.00	22453.05	VSO India Trust	139,538.00		
			20,000.00	20000.00	Royal CommonWealth Society for the Blind for JIEP_Dumka	72,616.00		
Liabilities for Transfer to Project-Non FCRA					Royal CommonWealth Society for the Blind for JSIP-JAMTARA	75,996.00		
Transfer from JSIP			120,000.00	120,000.00	Less:received during current year	288,150.00		
Transfer to Projects -UNSPENT Balance						288,150.00		
Unspent Balance-CIL			59116.00		675286.00	Receivable from Royal CommonWealth Society for the Blind JSIP Dumka	180,000.00	
Unspent Balance-Digital Livelihood			616170.00		Less:received during current year	180,000.00		
Loan Refund to Shriram Finance Private Ltd. Paid: During the current Period			373,098.00		188830.00	Advance to Burdwan Sweets	990.00	
			184,268.00		Less:Adjusted during the current year	990.00		
			188,830.00		Liabilities for Transfer to Project			
Liabilities for Payment : FY 2018-19		FC A/c	Non FC A/c		Transfer to JIEP	180,000.00		
Adm:TDS (Prog & Audit Fee)		344.00	521.00		Transfer to JSIP	30,000.00		
Adm:TDS (Program Exp)		1,792.00	-		Advance to Burdwan Sweets	990.00		
Adm:Telephone/Internet		-	3,000.00		Less:Adjusted during the current year	210,990.00		
PP:Travel Expenses		517,803.00	1,710,334.00		Loan & Advances (Assets)			
PP:Travel Expenses		6,800.00	131,860.00		Advance to JIEP		120,000.00	
Prog:Workshop exp		262,190.00	539,825.00		Advance to CIL:TDS-Audit Fee(Trf to Gen CV)		224.00	
Prog:Training exp		116,281.00	24,490.00		Advance to Wadi:TDS:Audit Fee(Trf to Gen CV)		250.00	
Prog:Letter Translator		1,760.00	-					
Prog:Meeting Expenses		-	890,185.00					
Prog:Wadi Programme		-	-					
		906,970.00	3,315,726.00	4,222,696.00			120,474.00	120,474.00
Liabilities for Payment (2018-19)					Cash & Bank Balance-FCRA Account			
Audit Fees CF1		18,250.00	-		Cash in Hand	3,068.00		
Audit Fees Quest Alliance		18,250.00	-		Balance with Bank (SBI Bazar Br. A/c no. 10677635428)	664,777.99		
Audit Fees UNMUKT		2,288.00	-		Balance with FCRA Utilization Bank Account (HDFC bank A/c no.50100261163691)	89,657.30		
Audit Fees JSIP Jamtara		4,565.00	-			757,503.29		757,503.29
Audit Fees AR		4,118.00	-					
Audit Fees OAK		8,800.00	-					
Audit Fees-CIF		-	3,203.00					
Audit Fees-GEN CV-Non FC		-	4,575.00					
		56,271.00	7,778.00	64,049.00	Cash & Bank Balance-NON FCRA A/c			
Liabilities for Payment : FY 2017-18					Non FCRA Account/Cash in Hand		921.00	
Adm:Travel		5,080.00	501.00		Cash at Bank (UCO Bank, SB A/c No. 00280100001682)		618,367.93	
Adm:Stationary		4,524.00	-		Non FCRA Account/Cash in Hand		951.00	
Adm:Telephone		1,000.00	-		Cash at Bank (SBI, SB A/c No. 31235245693)		121,165.89	
Adm:Maintenance of Equipment		5,450.00	-		Sahitya Fund Account/Cash in hand		-	
Adm:Salary Exp		-	12,000.00		Cash at Bank (Canara Bank A/c No.2517101003805)		3,855.00	
PP:Salary Expenses		126,979.00	643,250.00		Corpus Fund Account/Cash in hand		-	
PP:Travel Expenses		8,794.00	83,262.00		Cash at Bank (Axis Bank,Deoghar A/c No.634010100011963)		2,089.39	
Prog:Workshop exp		156,904.00	126,630.00		NABARD/Cash in hand		2,136.00	
Prog:Training exp		266,694.00	91,299.00		Cash at Bank (SBI-AMY Branch,Deoghar S/B-31702043072)		7,066.30	
Prog:Documentation & Evaluation		241,474.00	-		NABARD-SAMEETI/Cash in Hand		-	
Prog:Dev of IEC Material		5,000.00	-		Cash at Bank (SBI-Saralayahat,Dumka S/B-38008769782)		23,691.65	
Prog:Mango Plantation		-	369,317.50		Cash in hand/ChildLine India Foundation		165.00	
Adm:TDS on Prog		218.00	-		Cash at Bank (SBI.AMY Branch,Deoghar S/B-35702723570)		216,161.00	
Adm:TDS on Audit Fee		-	750.00		Non FCRA Account/Cash in hand		-	
Less:Paid during the current period		822,117.00	1,327,009.50		Cash at Bank (HDFC Bank,Deoghar S/B-5010025320734)		42,563.48	
		822,117.00	1,327,009.50		TOTAL CASH & BANK BALANCE		1,039,133.64	1,039,133.64
Liabilities for Payment : FY 2017-18								
Audit Fees CF1		21,600.00	-					
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 Wadi		-	2,700.00					
Audit Fees CIF		-	2,700.00					
Audit Fees GEN CV-Non Fc		-	2,700.00					
Less:Paid during current year		48,350.00	8,100.00					
		48,350.00	8,100.00					
Total Rs.		2181307.18	5619300.69	7800607.87	Total Rs.	2181307.18	5619300.69	7800607.87

Place: Deoghar
Date: September 19, 2019

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



For SAKS & CO
Chartered Accountants
TCS/SHRI Kumar Sultan, Partner
Membership No. 074133

CHETNA VIKAS
Loknaya Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated : FC Portion Only

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2019

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.
- (f) Grant In Aid shown in Income & Expenditure account includes Foreign Contribution Grant Fund amounts to Rs. 17653843.00 /- relates to FY 18-19 .

Signed for identification

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



CA Sunil Kumar Sultania
Partner
Membership No. 074133

Place : B. Deoghar-814112

Date : 19th Day of September , 2019



For & on behalf of
Chetna Vikas, Deoghar


(Kumar Ranjan)
Secretary