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AUDITOR'S REPORT

Date.....

We have audited the attached Consolidated Balance Sheet of CHETNA VIKAS Loknaya Bhawan, By pass Road, Baijnathpur (Rampur), Deoghar 814112 (Jharkhand) as at **March 31, 2024** 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 supported under Foreign Contribution from donor agencies - Child Resilience Alliance, Jiv Daya Foundation, Dasra-UK, KSCF US, KSCF US-Rider grant & General FC Grant /Contribution & under domestic contribution from donor agencies Childline India Foundation, Royal Common Wealth Society for the Blind, Azim Premji philanthropic initiatives Pvt.Ltd., Trickle Up India Foundation SBI Foundation & General Chetna Vikas & 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, 2024**.
- (ii) In case of the Consolidated Income and Expenditure account of the **Deficit** 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 M Karmhe & Company
Chartered Accountants
FRN : 007536C

Place : B. Deoghar
Date : Sept 18, 2024

CA, Manohar Karmhe, F.C.A. Proprietor
Membership No. 076624
UDIN: 24076624BKCWIS5620

CHETNA VIKAS
Loknaya Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated Receipts & Payments Accounts : CONSOLIDATED
For the year 1st April, 2023 to 31st March, 2024

Receipts	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)	Payments	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)
To, Opening Balance				By, The expenditure for the purpose for which grant was Sanctioned			
Cash in Hand	3,383.00			By, PROGRAMME EXPENSES			
Cash at Bank				Prog: Workshop Expenses	120448.00	80,024.00	
FC, SBI Bazar Branch Deoghar SB A/C No.10877635428 FC A/c	15,44,364.06			Prog: Training Expenses	143474.00	3,54,188.00	
Cash at Bank (SBI, New Delhi Main Branch, A/c no. 40028584010 for FC/CV General Fund)	2,62,150.38			Prog: Block Level Workshop	33568.00		
	18,09,897.44		18,09,897.44	Prog: Meeting Expenses	86254.00	2,33,533.00	
To, Grant in Aid				Prog: Activity/Camp/Seminar Expenses	25908.00	2,81,719.00	
Grant Received from FCRA Fund				Prog: Video, Story Telling Workshop	25000.00		
Child Resilience Alliance	2688463.00			Prog: Bi Annual Printing	50000.00		
Jiv Daya Foundation	891651.00			Prog: District Level Child Protection Workshop	15986.00		
Dasra UK	1013360.00			Prog: Celebration of Special Days	19033.00	610.00	
Kailash Satyarthi Childrens Foundation, Inc	3755465.00			Prog: Development of CBCPM	40624.00		
	8549074.00		85,49,074.00	Prog: Dry Ration Distribution (RAHAT Support)	116000.00		
				Prog: Website Development	7080.00		
				Prog: Development of IEC Materials	30631.00	74,902.00	
				Prog: Cost of Amul Spray Milk	464774.00		
				Prog: Clothes & Shoes	28335.00		
				Prog: Gas, Utensils &	16940.00		
				Prog: Distribution of PARLE G Biscuits	39000.00		
				Prog: District Level Advocacy Meeting	23,622.00	3,000.00	
				Prog: Exposure Visits	-	9,270.00	
				Prog: Mass Media Awareness Campaign	-	7,615.00	
				Prog: Community Awareness Program	67172.00		
				Prog: Panchayat Level Sensitization Program	81979.00		
				Prog: School Awareness Program	116228.00		
				Prog: Public outreach & pledge Program	78609.00		
				Prog: Printing of Oath Letter & documentation	12500.00		
				Prog: Strengthening of VLCCP Members	55617.00		
				Prog: District Level Child Marriage Free Campaign	153199.00		
				Prog: Capacity building of Project	14595.00		
				Prog: NGO Partners Meet	22095.00		
				Prog: NGO Partners Meet-Child Marriage Free Campaign	15337.00		
				Prog: Case Fees	30000.00		
				Prog: Client Related Expenses	0.00	4,485.00	
					19,34,008.00	10,49,346.00	29,83,354.00
				By, PROGRAMME PERSONNEL			
				PP: Program Travel	484686.00	5,26,261.00	
				PP: Salary Expenses	3556922.18	37,56,118.00	
					4041608.18	4282379.00	83,23,987.18
				By, ADMINISTRATIVE EXPENSES			
				Adm: Salary Expenses	707659.00	6,11,297.00	
				Adm: Printing & Stationery/Consumable	41527.48	42,217.50	
				Adm: Review Meeting	12066.00	30,015.00	
				Adm: Telephone/Mobile/Internet	66205.72	38,029.00	
				Adm: Travelling Expense	38003.00	42,596.00	
				Adm: Maintenance of Equipment	11050.00	36,203.00	
				Adm: Office Rent	88850.00	1,36,159.00	
				Adm: Office Expenses(Postage,	70500.44	1,22,333.72	
				Adm: Repair & Maintenance	41559.38	13,330.00	
				ADM: Hospitality	0.00	16,913.00	
				ADM: Utilities & Electricity	45000.00	33,885.00	
				ADM: BANK CHARGES	2331.64	3,552.83	
				ADM: Audit Fees	0.00	3,500.00	
				ADM: TDS (Audit Fees)	2946.00	2,290.00	
					1127708.66	1132321.05	2260029.71
Carried forward	1,03,58,971.44		1,03,58,971.44	Carried forward	71,03,324.84	64,64,046.05	1,35,67,370.89

Place: Deoghar
Date: Sept 18, 2024

CHETNA VIKAS
Estd 1987-88
 For & on behalf of
 Chetna Vikas, Deoghar
 (Kumar Ranjan)
 Secretary

M. KARMHE & COMPANY
 Chartered Accountant
 (CA Manohar Karmhe F.C.A Proprietor)
 Membership No. 076624 & FRN-0075366
 UDIN:24076624BKCWIS4620

CHETNA VIKAS
 Loknaya Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112
 Consolidated Receipts & Payments Accounts : FC Portion Only
 For the year 1st April, 2023 to 31st March, 2024

Receipts	FC Amounts (Rs.)	Total Amounts (Rs.)	Payments	FC Amounts (Rs.)	Total Amounts (Rs.)	Total Amounts (Rs.)
Brought forward	1,03,58,971.44	-	Brought forward	71,03,324.84	64,64,046.05	1,35,67,370.89
To, Opening Balance NON FCRA			Paid: Liabilities Outstanding (FY 2022-23)			
Non FCRA Account/Cash in Hand	992.00		Adm:Salary	3,000.00	16430.00	
Cash at Bank (UCO Bank, SB A/c No. 00280100003682)	1,16,289.70		Adm:Travel Exp	0	2976.00	
Non FCRA Account/Cash in Hand/Sightsavers-TCC Project	25.00		Adm:Tel/Stationary/Postage/Office Consumables	10,540.00	12816.00	
Cash at Bank (Canara Bank A/c No.2517101003805)	4,353.00		Adm:Rent & maintenance	920.00	7200.00	
Non FCRA Fund Account/Cash in hand			Adm:TDS on Audit Fee	-	297.00	
Balance with Bank (AMY ,Baijnathpur ,Deoghar , A/C No. 31235245693) for Chetna Vikas-General Account	2,34,269.91		Adm:Utilities & Electricity	-	18000.00	
Cash at Bank (HDFC Bank A/c No.50100561762150) for Azim Premji Foundation	25,02,165.00		ADM:Hospitality	-	2930.00	
Non FCRA Account/Cash in Hand	337.00		PP:Salary Expenses	35,992.00	139660.00	
Cash at Bank (SBI, SB A/c No. 35702723570) for CIF	34,511.70		PP:Travel Expenses	44,103.00	75726.00	
Cash at Bank (SBI, SB A/c No. 38008769782) for Wadi	1,475.45		Prog:Workshop exp	5,562.00	0.00	
	28,94,418.76	28,94,418.76	PP:Activity/Training/Meeting Expenses	25,528.00	110456.00	
			Prog:Client Related Expenses	0	23344.00	
				1,25,645.00	4,09,835.00	5,35,480.00
To, Grant in Aid			Paid: Outstanding Expenses (FY:2022-23)			
Grant Received from Non FCRA Fund			Audit Fees AR	13,728.00		
Azim Premji Philanthropic Initiatives Pvt Ltd.	6740000.00		Audit Fees Dasra UK	2,288.00		
Royal Common Wealth Society for the Blind-TCC	374051.00		Audit Fees FC-CV	1,373.00		
Royal Common Wealth Society for the Blind	256793.00		Audit Fees CV-GEN	-	13,728.00	
Chetna Vikas-General Fund	24525.00		Audit Fees:KISLAY	-	9,152.00	
TrickleUp India Foundation	808146.00		Audit Fees:CIF	-	3,203.00	
ChildLine India Foundation	299538.00			17,389.00	26,083.00	43,472.00
SBI FOUNDATION	1700000.00		Fixed Assets (FY:2022-23)			
	25503053.00	2,55,03,053.00	Cost of Mobile (Mobile Set DOP:22.06.2023) for KSCF-US	1,52,983.00		
			Assets (Ahuja PA Amplifier Set)(DOP:26.10.2023) for Dasra UK	15,000.00		
			Laptop Dell IN 3530 (DOP:24.02.2024)		51,200.00	
			Exide SF Battery (DOP:30.12.2023)		24000.00	
			Su-Kam Inverter (DOP:30.12.2023)		7500.00	
			Pinter HP -126A (DOP:31.01.2024)		18300.00	
				1,67,983.00	1,01,000.00	2,68,983.00
			By, CASH & BANK BALANCE			
Receipt from ChildLine India Foundation	297	297.00	Cash in Hand	1,739.00		
			Cash at Bank			
			FC, SBI Bazar Branch Deoghar SB A/C No.10877635428	29,59,445.10		
To, Interest from Bank:NON FCRA			Cash at Bank (SBI, New Delhi Main Branch, A/c no. 40028584010 for FC/CV General Fund)	42,181.50		
SBI ,Maheshmara:CIF	1,189.00			30,03,365.60		30,03,365.60
Canara Bank ,Deoghar	128.00		Non FCRA Account/Cash in Hand		54.00	
State Bank of India,AMY,Deoghar	9,292.00		Cash at Bank (UCO Bank, SB A/c No. 00280100003682)		1,26,909.87	
UCO Bank,Deoghar	3,123.00		Non FCRA Account/Cash in Hand/Sightsavers-TCC Project		637.00	
HDFC Bank(Kislay), Deoghar	95,903.00		Cash at Bank (Canara Bank A/c No.2517101003805)		4,481.00	
	1,09,635.00	1,09,635.00	Non FCRA Fund Account/Cash in hand		154.00	
			Balance with Bank (AMY ,Baijnathpur ,Deoghar , A/C No. 31235245693) for Chetna Vikas-General Account		2,11,086.39	
			Cash at Bank (HDFC Bank A/c No.50100561762150) for Azim Premji Foundation		41,61,642.00	
			Cash at Bank (SBI, SB A/c No. 35702723570) for CIF			
			Cash at Bank (SBI, SB A/c No. 38008769782) for Wadi		1,475.45	
			Cash at Bank (SBI, SB A/c No. 38008769782) for SBI FOUNDATION		1,70,00,000.00	
					2,15,06,439.71	2,15,06,439.71
Grand Total Rs.	1,04,17,707.44	2,85,07,403.76	Grand Total Rs.	1,04,17,707.44	2,85,07,403.76	3,89,25,111.20

Place: Deoghar
Date: Sept 18, 2024



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

For M.Karmhe & Company
Chartered Accountant

(CA Manohar Karmhe F.C.A Proprietor)
Membership No. 076624 & FRN-007536C
UDIN:24076624BKCWIS5620



CHETNA VIKAS

Loknayak Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112
 Consolidated Income & Expenditure Accounts : CONSOLIDATED
 For the year 1st April, 2023 to 31st March, 2024

Expenditure	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)	Income	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)
By, The expenditure for the purpose for which grant was Sanctioned							
By, PROGRAMME EXPENSES							
Prog: Workshop Expenses	154942.00	70080.00					
Prog: Training Expenses	177942.00	464379.00					
Prog: Block Level Workshop	33568.00	0.00			2688463.00		
Prog: Meeting Expenses	238889.00	251328.00			891651.00		
Prog: Activity/Camp/Seminar Expenses	25908.00	423982.00			1013360.00		
Prog: Video Story Telling Workshop	25000.00	0.00			3755465.00		
Prog: Event Expenses	0.00	0.00			200135.00		
Prog: Bi Annual Printing	50000.00	0.00					
Prog: Advocacy & Liaisoning	0.00	0.00					
Prog: District Level Child Protection Workshop	15986.00	0.00					
Prog: Celebration of Special Days	19033.00	610.00					
Prog: Monthly Review Meetings	12918.00	35860.00					
Prog: Development of CBCPM	40624.00	0.00					
Prog: Dry Ration Distribution (NAHAT Support)	116000.00	0.00					
Prog: Website Development	23600.00	0.00					
Prog: Development of IEC Materials	125770.00	146852.00					
Prog: Cost of Amul Spray Milk	464774.00	0.00					
Prog: Clothes & Shoes	28335.00	0.00					
Prog: Gas Utensils	16,940.00	0.00					
Prog: Provision of Parle-G Biscuits for Children	39000.00	0.00					
Prog: District Level Advocacy Meeting	31693.00	0.00					
Prog: Client Related Expenses	0.00	27950.00					
Prog: District Level Facilitation Cost	0.00	28,614.00					
Prog: Exposure Visit	0.00	15210.00					
Prog: Mass Media Awareness Campaign	0.00	7615.00					
Prog: Community Awareness Program	67172.00	0.00					
Prog: Panchayat Level Sensitization Program	81979.00	0.00					
Prog: School Awareness Program	116228.00	0.00					
Prog: Public outreach & pledge Program	78609.00	0.00					
Prog: Printing of Oath Letter & documentation	12500.00	0.00					
Prog: Strengthening of VLCP Members	56617.00	0.00					
Prog: District Level Child Marriage Free Campaign	198194.00	0.00					
Prog: Capacity building of Project Coordinator	14595.00	0.00					
Prog: NGO Partners Meet	-22095.00	0.00					
Prog: NGO Partners Meet-Child Marriage Free Campaign	15337.00	0.00					
Prog: Case Fess	30000.00	0.00					
	2333248.00	1472480.00	3805728.00		8607810.00	25168893.54	33776703.54
				Balance forwarded			



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Expenditure	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)	Income	FC Amounts (Rs.)	Non FC Amounts (Rs.)	Total Amounts (Rs.)
By, PROGRAMME PERSONNEL	23,33,248.00	14,72,480.00	38,05,728.00	Carried forward	86,07,810.00	2,51,68,893.54	3,37,76,703.54
PP: Program Travel	626936.96	379576.00		To: Grant Receivable from Projects for FY 2023-24	147535.00	-	
PP: Travel Allowance	0.00	167750.00		Kailash Satyarthi Childrens Fund, Inc	63678.00	-	
PP: Salary Expenses	4046094.18	4170229.00		Kailash Satyarthi Childrens Fund, Inc-Rider Grant	0.00	229799.30	
				ChildLine India Foundation	0.00	163252.88	
				Royal Common Wealth Society for the Blind-TCC			
By, ADMINISTRATIVE EXPENSES	4673031.14	4717555.00	93,90,586.14		211213.00	393052.18	6,04,265.18
Adm: Salary Expenses	766459.00	663975.00		To: Excess of Expenditure Over Income during the			
Adm: Printing & Stationery/Consumable	41857.48	49330.50		Current Period			
Adm: Review Meeting	12066.00			EOE: FC-CV	175938.70	-	
Adm: Telephone/Mobile/Internet	81530.72	43542.00		EOE: KSCF US	22947.00	-	
Adm: Travelling Expense	38003.00	76310.00		EOE: AZIM Premji	0	10600.00	
				EOE: ChildLine India Foundation		1609.00	
				EOE: Royal Common Wealth Society for the Blind-TCC		8877.00	
Adm: Maintenance of Equipment	11060.00	36203.00		EOE: Chetna Vikas-General Account		445943.77	
Adm: Office Rent	88850.00	138059.00			198885.70	467029.77	665915.47
Adm: Office Expenses(Postage,)	70500.44	121693.72		To: Unspent Balance			
Adm: Repair & Maintenance	51764.38	28330.00		Unspent Balance: Dasra UK	713299.06	-	
ADM: Hospitality	0.00	21745.00		Unspent Balance: JDF	263357.00	-	
ADM: Utilities & Electricity	45000.00	45385.00		Unspent Balance: Child Resilience Alliance	272510.00	0.00	
ADM: BANK CHARGES	2331.64	3434.83		Royal Common Wealth Society for the Blind-TCC	0.00	170639.00	
ADM: Audit Fees	31804.00	27913.00		Azim Premji Philanthropic Initiatives Pvt Ltd.	0.00	2338793.00	
ADM: TDS (Audit Fees)	2946.00	2587.00			12,49,166.06	25,09,432.00	37,58,598.06
By, Other Expenses	1244172.66	1258508.05	25,02,680.71	To: Audit Fee payable transfer from JDF into FC-CV	2288.00	0.00	
Depreciation on Fixed Assets (FCRA Assets)	125276.40	146202.00		Amount payable W/off for Phia Foundation	0.00	239809.00	
Depreciation on Fixed Assets (Non FCRA Assets)	0.00				2288.00	239809.00	242097.00
By: Grant Receivable from Phia Foundation W/off							
Audit Fee Payable for JDF	2288.00	618083.44					
By, Fixed Assets Fund Transfer							
KSCF US	152983.00	-					
Dasra UK	15000.00	-					
Trickle Up India Foundation	-	39840.00					
Azim Premji Philanthropic Initiatives Pvt Ltd.	-	51200.00					
By, Unspent Balance	1,67,983.00	91,040.00	2,59,023.00				
Unspent Balance: Dasra UK	728900.00	0.00					
Unspent Balance: JDF	368287.56	0.00					
Unspent Balance: Child Resilience Alliance	626176.00	0.00					
Unspent Balance: SSI	0.00	163786.00					
Unspent Balance: Kishlay	0.00	3310562.00					
SBI FOUNDATION	0.00	17000000.00					
Grand Total Rs.	17,23,363.56	2,04,74,348.00	2,21,97,711.56	Grand Total Rs.	1,02,69,362.76	2,87,78,216.49	3,90,47,579.25



For M. Karmhe & Company
Chartered Accountant
(CA) Manohar Karmhe F.C.A Proprietor
Membership No. 076624 & FRN-007536C
UDIN: 24076624BKWCWISS5620

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



Place: Deoghar
Date: Sept 18, 2024

CHETNA VIKAS
Loknayak Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated Balance Sheet: FC Portion Only
As on 31st March, 2024

Fund & Liabilities	FC Amounts (Rs.)			NON FC Amount (Rs.)	TOTAL Amount (Rs.)	Assets & Properties	FC Amounts (Rs.)	NON FC Amount (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 01.04.2023)						1) Plant & Machinery			
General Fund: AR	38091.42	0.00	38091.42			i) Office Equipments	3,05,951.00	49,425.00	
General Fund: Dasra UK	0.00	54040.00	54040.00			ii) Vehicles	68,651.00	2,455.00	
General Fund:KSCF (Trf of Fixed Assets fund)	0.00	130036.00	130036.00			Motor Cycle/Two Wheeler Bicycle	1,296.00	-	
General Fund: Chetna Vikas FC A/C	602528.86	-175938.70	426590.16			Tractor	320.00	-	
General Fund:Non FCRA Account	640620.28	8137.30	648757.58		6,48,757.58	Mahindra Scorpio S6+	4,29,728.00		
As per Last balance Sheet (Opening balance as on 01.04.2023)						iii)Computer/Accessories/LCD/Projectors	13,479.00	1,29,764.00	
General Account_CV	873091.21	445943.77	427147.44			iv) Electrical Equipments	4,542.00	39,241.00	
TDF-WADI :NABARD RANCHI	1475.45	0.00	1475.45			2) Furniture & Fixtures	1,12,030.00	5,447.00	
ChildLine India Foundation	20790.00	1609.00	19181.00			3) Misc. Assets	-	37,143.00	
Fixed Assets Fund (Transfer from Income & Exp A/c)	895356.66	447552.77	447803.89		4,47,803.89		5,06,269.00	6,93,203.00	11,99,472.00
Royal CommonWealth Society for the Blind-SSI	42480.00	8877.00	33,603.00			Grant Receivable from Project for FY 2023-24			
AZIM PREMJI FOUNDATION	36669.00	10600.00	26069.00			KSCF US	147535.00		
Trickle Up India Foundation	0.00	39840.00	39840.00			KSCF US-Rider	63678.00		
AZIM PREMJI FOUNDATION-KISLAY	84445.00	51200.00	135645.00			ChildLine India Foundation		2,29,799.30	
Unspent Balance :FY 2023-24:FC Fund & Exp A/c	163594.00	110517.00	235157.00		2,35,157.00	Royal CommonWealth Society for the Blind-SSI		1,63,252.88	
Unspent Balance :Dasra UK			728900.00			By: CASH & BANK BALANCE	2,11,213.00	3,93,052.18	6,04,265.18
Unspent Balance :JDF			368287.56			Cash in Hand	1,739.00		
Unspent Balance::Child Resilience Alliance			626176.00			Cash at Bank	29,59,445.10		
Unspent Balance :FY 2023-24:NON FC Fund					1723363.56	FC, SBI Bazar Branch Deoghar SB Utilisation A/C No.:10877635428			
Royal CommonWealth Society for the Blind-SSI			163786.00			FC,SBI,New Delhi Main Branch, FC MAIN A/c No.: 40028584010	42,181.50		
AZIM PREMJI FOUNDATION-KISLAY			3310562.00						
SBI FOUNDATION			17000000.00						
			20474348.00						
Balance forward					23,72,121.14		30,03,365.60		30,03,365.60
					2,35,29,430.03		37,20,847.60	10,86,255.18	48,07,102.78



142

Fund & Liabilities	FC Amounts (Rs.)				TOTAL Amount(Rs.)	NON FC Amount(Rs.)	FC Amounts (Rs.)	NON FC Amount(Rs.)	Total Amounts (Rs.)
	Carried forward	Paid during the year	Liabilities (2023-24)	Liabilities As on 31.03.2024					
Liabilities for Payment : FY 2023-24:FC Fund					2,35,29,430.03	2,11,57,308.89	37,20,847.60	10,86,255.18	48,07,102.78
DFC Distribution	22,756.50	0.00	489172.00	22,756.50				474.00	
PP-Salary Expenses	95,910.00	35992.00	142250.96	5,49,090.00				54.00	
PP-Travel Expenses	47,893.00	44103.00	58722.00	1,46,040.96				1,26,909.87	
Prog-Workshop exp	26,610.00	5562.00	2,20,788.00	79,770.00				637.00	
Prog-Activity/Training/Meeting Exp	1,10,327.00	25528.00	8,071.00	3,05,587.00				4,481.00	
Prog-District Level Liasoning		0.00	16,520.00	8,071.00				154.00	
Prog-Website development		0.00	95,139.00	16,520.00				2,11,086.39	
Prog-Development of IEC Material		0.00	58,800.00	95,139.00				41,61,642.00	
Adm-Salary	10,000.00	3,000.00	15,325.00	65,800.00				1,475.45	
Adm:Tei/Mob/Internet	105,400.00	105,400.00	330.00	15,325.00				1,70,00,000.00	
Adm-Office Rent	920.00	920.00	10,205.00	330.00					
Adm-Stationary & Printing	0.00	0.00	11,15,322.96	10,205.00				2,15,06,913.71	
Adm:Repair & Maintenance	0.00	0.00	13,14,634.46	13,14,634.46					
Liabilities Dues as on 31.03.2024	3,24,956.50	1,25,645.00	11,15,322.96	13,14,634.46	13,14,634.46				
Audit Fees AR	13,728.00	13,728.00	13,729.00	13,729.00					
Audit Fees KSCF US			10,296.00	10,296.00					
Audit Fees Dasra UK	2,288.00	2,288.00	3,203.00	3,203.00					
Audit Fees FC-CV	3,661.00	1,373.00	4,576.00	6,864.00					
	19,677.00	17,389.00	31,804.00	34,092.00					
Liabilities for Payment as On 31.03.2023:NON FCRA Projects									
Audit Fee	26,083.00	26,083.00	24,710.00	24,710.00					
TDS on Audit Fee	297.00	297.00	297.00	297.00					
Adm:Salary	16,430.00	16,430.00	26,485.00	26,485.00					
Client Related Expenses	23,344.00	23,344.00	3,51,584.00	3,91,196.00					
Prog:Workshop/Training/Meeting	1,50,068.00	1,10,456.00	70,905.00	2,500.00					
Global Infotech Agencies	2,500.00		80,244.00	80,244.00					
Recurring Cost	53,261.00	43,922.00	4,66,789.00	8,07,452.00					
Salary Program	4,80,323.00	1,39,660.00	44,024.00	82,976.00					
Travel Expenses	1,14,678.00	75,726.00		20,000.00					
Loan from Other Parties	20,000.00								
Sub Total	8,86,984.00	4,35,918.00	9,84,794.00	14,35,860.00	14,35,860.00	14,35,860.00	37,20,847.60	225,931,68.89	263,14,016.49
Grand Total Rs.					13,14,634.46	14,35,860.00	37,20,847.60	225,931,68.89	263,14,016.49



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



Place: Deoghar
Date: Sep 18, 2024

Grand Total Rs.
37,20,847.60
0.00
225,931,68.89
0.00
263,14,016.49
0.00

For M. Karmhe & Company
Chartered Accountant
(CA Manohar Karmhe F.C.A. Proprietor)
Membership No. 076624 & FRN-007536C
UDIN:24076624BKWCWISS5620

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

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.
- 2 The project from Kailash Satyarthi Childrens Foundation US is taken by the assesee first time in the year under consideration vide agreement letter dated 01st May'2023 execute between the Kailash Satyarthi Children's Foundation of America, Inc (KSCF-US) and Chetna Vikas under project title :To Provide mental health and legal support to victims of child sexual abuse in the district of Deoghar
 - 3 This Rider to grant letter dated October 12 ,2023 is execute between the Kailash Satyarthi Children's Foundation of America, INC (KSCF-US) and Chetna Vikas under the project title :To Provide mental health and legal support to victims of child sexual abuse in the district of Deoghar ,Jharkhand ,India.(Access to Justice Project Phase 2 (Rider Grant))
 - 4 The grant approval dated 15th November'2023 to Mpowered Plus, Scale Up Cluster Program, an amount of Rs.09,19,000/- (Rupees Nine Lakhs Ninteen Thousand Only) has been approved grant for the organization by the Foundation.
 - 5 The project has been taken by the assesee from SBI Foundation SBI SANJEEVANI –Clinic on Wheels providing primary health Care Services in 80 Villages of the Dumka, Ramgarh, Ranchi and Sahebganj district of Jharkhand health Care Services in 80 Villages of the Dumka, Ramgarh, Ranchi and Sahebganj district of Jharkhand under consideration vide Project Funding Agreement No SBI F/2023-24/630 dated 18.03.2024

Signed for identification

For M Karmhe & Company
Chartered Accountants
FRN : 007536C

CA Manohar Karmhe
Partner
Membership No. 076624

Place : B. Deoghar - 814112
Date : Sept 18, 2024



For & on behalf of
Chetna Vikas, Deoghar

(Kumar Ranjan)
Secretary

249