



Independent Auditor's Report  
To the Members of  
Centre for Documentation, Information, Research, Education, Communication and Training  
(Centre DIRECT),  
Patna (Bihar)

### Report on the Financial Statements

We have audited the accompanying financial statements of the Centre for Documentation, Information, Research, Education, Communication and Training (Centre DIRECT), Patna (Bihar), which comprise of the Balance as at 31<sup>st</sup> March, 2018; the Statement of Income & Expenditure and the Statement of Receipt & Payment, for the year then ended and a summary of significant accounting policies and other explanatory information (Schedule 'O' to the Accounts) annexed thereto.

### Management's Responsibility for the Financial Statements

The entity's management is responsible for preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting policies generally accepted in India, including the applicable accounting standards promulgated by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the entity and for preventing and detecting frauds and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the applicable law, the applicable accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the entity's preparation of the financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the entity has in place an adequate internal financial controls systems over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.





**Opinion**

In our opinion and to the best of our information according to the explanations given to us, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- i) in the case of the Balance Sheet, of the state of affairs of the entity as at March 31, 2018;
- ii) in the case of the Statement of Income and Expenditure, of the deficit for the period ended on that date; and
- iii) in the case of the Statement of Receipt & Payment, of the cash flows for the period ended on that date.

**Emphasis of Matters :**

- (a) Note 1(a) of the Notes on Account (Schedule "O") regarding maintaining books on cash basis with provision for certain grants and expenses.

**Report on Other Legal and Regulatory Requirements**

We further report that :

we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

in our opinion proper books of account, as required and applicable, have been kept by the entity so far as appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from branches not visited by us; and

the Balance Sheet and Statement of Income & Expenditure and Statement of Receipt & Payment, dealt with by this Report are in agreement with the books of account;

Dated, Patna  
the 6<sup>th</sup>, September, 2018

for Dutt & Khan  
Chartered Accountants  
  
U. DUTTA  
Partner  
M. No. 070066

**FRN No. 00565C**

**THE CENTRE DIRECT, 4-B, CHARUVILLA APARTMENT, BORING ROAD, PATNA 800001**  
 Balance Sheet  
 As at 31st. March, 2018

Liabilities		Assets	
<b>CAPITAL ACCOUNT :</b>		<b>FIXED ASSETS:</b>	
<b>RESERVE &amp; SURPLUS :</b>		As per Schedule -A	
As per last Account	1,637,448.02	<b>LOANS &amp; ADVANCES :</b>	
Less - Deficit for the year	<u>1,208,602.11</u>	Tax Deduction at Source (Previous AYs)	381,336.50
		Tax Deduction at Source (AY-2018-19)	49,739.80
		Advance & Deposits	36,750.00
		Advance (against TDS Payable)	<u>14,630.00</u>
			482,465.40
<b>REVALUATION RESERVE :</b>			
As per last Account	83,549.00		
<b>FOREIGN CONTRIBUTION FUND</b>		<b>GRANTS RECEIVABLE :</b>	
As per last account	5,262,958.25	Directorate ICDS Bihar	888,175.00
Add Surplus for the year	<u>4,535,075.54</u>	Bihar State AIDS Control Society, Patna	971,517.27
		State Children Protection Society (SCPS), Bihar	<u>141,985.35</u>
			3,279,547.62
<b>DEPRECIATION RESERVE :</b>		<b>ACCRUED INTEREST ON FIXED DEPOSITS</b>	240,893.10
As per Schedule -A	1,563,390.12		
<b>LOANS &amp; ADVANCES :</b>		<b>CASH &amp; BANK BALANCES:</b>	
Temporary Advances &		Cash in hand (Head Office)	500.52
Liabilities for Expenses	5,152,170.70	Cash in hand (T.I.)	372.55
Amount Due	<u>1,826,890.00</u>	Cash in hand (VHANA)	1,118.00
TDS Payable	14,630.00	Cash in hand (Children Home)	3,830.00
		Cash in hand (FC)	2,418.50
		FD with AXIS Bank, Patna	330,007.00
		Fixed Deposit HDFC Bank, Patna	401,025.45
		S/B A/C with Bk of Baroda S.K.Puri, Patna (FC)	
		FD under Auto Sweep	10,250,000.00
		Less : Book Overdraft	<u>621,091.71</u>
		Bank of Baroda, S.K. Puri Stone quarry (FC)	9,628,908.29
		S/B A/C with Bk of Baroda S.K.Puri, Patna (VHANA)	3,083.00
		S/B A/C with Bk of Baroda S.K.Puri, Patna (Child)	4,914.60
		S/B A/C with NBKGB, Saraiya (56889)	279,640.65
		S/B A/C with NBKGB, Basara (3798)	1,502.00
		S/B A/C with NBKGB, Basara (3799)	2,541.00
		S/B A/C with HDFC Bank, Patna	2,025.80
		S/B A/C with AXIS Bank, Patna (TI)	144,355.49
		S/B A/C with AXIS Bank, Patna (AWTC)	152,116.21
		S/B A/C with SBI, Rupauli, Muzaffarpur	69,649.30
			<u>4,791.84</u>
			11,032,800.20
			<u>18,867,467.52</u>

**NOTES ON ACCOUNT:**  
 As per Schedule -O

Place : Patna  
 Date : 6th, September, 2018

*Raharman*  
 General Secretary  
 Centre DIRECT

In terms of our report of even date  
 for *Dr. DUTTA*  
 Chartered Accountants

*Dr. DUTTA*  
 Partner  
 M. No. 070056

**THE CENTRE DIRECT, 4-B, CHARUVILLA APARTMENT, BORING ROAD, PATNA 800001**

Statement of Income & Expenditure  
For the year ended 31st. March, 2018

EXPENDITURE		INCOME
<b>To Programme Expenditure (Indian Section) :</b>		
Targeted Intervention IDU Project (BSACS) (Phase 1)	1,955,540.35	
As per Schedule - 'B'		1,946,446.35
Integrated Child Dev. Scheme Training Centre Exp. :	126,000.00	979,619.20
As per Schedule - 'C'		2,744,835.35
Administration & Co-ordination Expenses :	380,085.96	71,350.00
As per Schedule - 'D'		261,978.00
Regional Office, Muzaffarpur Expenses :	547,660.00	100,180.00
As per Schedule - 'E'		6,104,408.90
Branch Office, Saraya :	306,615.00	
As per Schedule - 'F'		5,030,277.00
VIHAN Project	866,827.35	92,541.00
As per Schedule - 'G'		1,607,660.00
Vision Centre Project	77,665.00	5,365,456.00
As per Schedule - 'H'		955,462.54
Children Home, Sitamarhi		13,051,396.54
As per Schedule - 'I'	<u>3,071,864.35</u>	
<b>To Programme Expenditure (F/C Section) :</b>	<b>7,474,468.01</b>	
As per Schedule - 'N'		6,157.00
<b>To Depreciation :</b>	<b>8,510,234.00</b>	404,678.00
As per Schedule - 'A'		9,094.00
	368,360.00	14,863.00
		1,761.00
		61,665.00
		<u>20,497.00</u>
<b>To Balance c/d</b>	<b>3,326,473.43</b>	<b>518,715.00</b>
	<u>19,679,535.44</u>	<u>19,679,535.44</u>
<b>To Trf. to Specific Purpose Foreign Contribution Fund</b>	<b>4,535,075.54</b>	<b>3,326,473.43</b>
	<u>4,535,075.54</u>	<u>1,208,602.11</u>
		<u>4,535,075.54</u>
		<u>1,208,602.11</u>
		<u>4,535,075.54</u>
		<u>1,208,602.11</u>

Place : Patna  
Date : 6th. September, 2018

**General Secretary,  
Centre DIRECT**

*Rishwan*

**for Dutt & Khan**  
Chartered Accountants

**DUTT & KHAN**  
Partners  
M. No.-073096

In terms of our report of even date

THE CENTRE DIRECT, 4-B, CHARUVILLA APARTMENT, BORING ROAD, PATNA 800001

Statement of Receipt & Payment  
For the year ended 31st March, 2019

RECEIPT		PAYMENT	
Operating Balance :			
Cash in hand (Head Office)	4,622.52		
Cash in hand (T.I.)	322.95		
Cash in hand (VIHAN)	270.00		
Cash in hand (Children Home)	371.00		
Cash in hand (FC)	320.50		
FD with AXIS Bank, Patna	330,007.00		
Fixed Deposit HDFC Bank, Patna	401,025.45		
Fixed Deposit SBI (Auto Sweep)	6,156,660.00		
S/B A/C with Bank of Baroda-FC (Ac No. 018382)	1,550.00		
S/B A/C with Bk of Baroda S.K.Pun, Patna (VIHAN)	18,159.75		
S/B A/C with Bk of Baroda (SCPS-Children Home)	1,257,904.00		
S/B A/C with NBKGB, Saraya (5689)	1,502.00		
S/B A/C with NBKGB, Basara (3798)	2,541.00		
S/B A/C with NBKGB, Basara (3799)	2,025.80		
S/B A/C with HDFC Bank, Patna	410,109.45		
S/B A/C with AXIS Bank, Patna (TI)	65,267.95		
S/B A/C with AXIS Bank, Patna (AWTC)	75,175.30		
S/B A/C with SBI, Rupauli, Muzaffarpur	4,791.84		
	7,726,725.72		
Less Book O/D with BOB-FC Section (Ac- 002786)	(9,574.25)		
	7,717,151.47		
Programme Expenditure (Indian Section) :			
Targeted Intervention IDU Project (BSACS) (Phase 1)			
As per Schedule -B		1,505,540.35	
Integrated Child Dev. Scheme Training Centre Exp.		125,000.00	
As per Schedule -C			
Administration & Co-ordination Expenses		750,085.96	
As per Schedule -D			
Regional Office, Muzaffarpur Expenses :		569,860.00	
As per Schedule -E			
Branch Office, Saraya		306,675.00	
As per Schedule -F		958,827.35	
VIHAN Project			
As per Schedule -G			
Vision Centre Project		77,595.00	
As per Schedule -H			
Children's Home, Stanarthi			
As per Schedule -I		3,121,655.35	7,906,256.01
Programme Expenditure (FC Section) :			
As per Schedule -X			
			8,827,156.00
Grants & Donations :			
Bihar State AIDS Control Society, Patna	1,946,446.35		
NCPH-(VIHAN)	979,619.20		
State Children Protection Society (SCPS), Bihar	2,744,835.35		
Vision Centre	71,350.00		
Aaryan Trust	261,978.00		
Other Donation	100,180.00		
	6,104,408.90		
	CO	13,821,560.37	
	CO		16,833,410.01



THE CENTRE DIRECT, 4-B, CHARUVILLA APARTMENT, BORING ROAD, PATNA 800001

Statement of Receipt & Payment (Contd.)  
For the year ended 31st March, 2018

	RECEIPT		PAYMENT	
	BID	13,821,960.37	BID	18,832,415.01
<b>Foreign Contributions :</b>				
Geneva Global, USA, Anti Trafficking	5,030,277.00		49,739.90	
India HIV Alliance	92,541.00		191,414.77	
LUSH Foundation	1,607,690.00		920,100.00	
Score Quarry Project	5,365,466.00		0.00	
TDM	955,482.64	13,051,395.54	50,950.00	
<b>Interest from Bank:</b>				
Foreign Section - Savings Account	6,167.00		312,166.00	
Foreign Section - FD under Auto Sweep	404,676.00		535,234.00	
General Section - SB T.I. Section	9,094.00		342,358.00	
General Section - SB Children's Home	14,863.00		5,050.00	
General Section - SB Whan Project	1,761.00		14,630.00	
General Section - Fixed deposit	61,665.00	518,715.00		
General Section - Savings Account	20,497.00			
<b>Consultancy &amp; LIC Agency Services :</b>				
LIC Commission & Incentive		5,016.00		
<b>Grants In Aid Receivable (Received) :</b>				
ICDS	1,790,271.00		1,413,855.35	
Bihar State AIDS Control Society, Patna	494,189.00	2,282,470.00	997,746.35	2,387,601.70
<b>Advances &amp; Liabilities :</b>				
Temporary Advances & Liabilities for Exp. TI	416,502.77			
Temporary Advances & Liabilities for Expenses	901,007.00			
H.O. (Whan)	5,050.00			
H.O. (TI)	342,358.00			
HO (Children's home)	535,234.00			
Organisational Contribution	312,166.00			
Amount Due	512,900.00			
TDS Payable (FCI)	14,630.00			
Liens (Children Home)	10,558.00	3,051,005.77		
	C/O	32,740,162.68		
			C/O	21,707,362.48



THE CENTRE DIRECT, 4/B, CHARUVILLA APARTMENT, BORING ROAD, PATNA 800001

Statement of Receipt & Payment (Contd.)  
For the year ended 31st March, 2018

RECEIPT		PAYMENT	
	B/O		B/O
	32,740,162.68		
Closing Balance :			
Cash in hand (Head Office)		500.52	
Cash in hand (T.I.)		372.55	
Cash in hand (W/HAM)		1,116.00	
Cash in hand (Children Home)		3,830.00	
Cash in hand (FC)		2,416.50	
FD with AXIS Bank, Patna		330,007.00	
Fixed Deposit HDFC Bank, Patna		401,026.46	
S/B A/C with Bk of Baroda S.K.Puri, Patna (FC)			
FD under Auto Sweep	10,250,000.00		
Less: Book Overdraft	621,091.71		
Bank of Baroda, S.K. Puri - Stone quarry (FC)		9,628,908.29	
S/B A/C with Bk of Baroda S.K. Puri, Patna (W/HAM)		3,093.00	
S/B A/C with Bk of Baroda S.K. Puri, Patna (Child)		4,914.60	
S/B A/C with NBKGB, Saraiya (5685)		278,840.65	
S/B A/C with NBKGB, Basara (3756)		1,502.00	
S/B A/C with HDFC Bank, Patna		2,541.00	
S/B A/C with AXIS Bank, Patna (TI)		2,025.80	
S/B A/C with AXIS Bank, Patna (AVTC)		144,356.48	
S/B A/C with SBI, Rupsauli, Mungerpur		152,115.21	
		60,648.30	
		4,791.84	
		11,032,900.20	
	<u>32,740,162.68</u>		<u>32,740,162.68</u>

Place : Patna  
Date : 8th, September, 2018

General Secretary,  
Centre DIRECT

for Dutt & Son  
Chartered Accountants

M. DUTTA  
Partner  
M. No. 070066

In terms of our report of even date





Details of Targeted Intervention IDU Project Expenses (Phase 1) for the year ended 31st. March, 2018

Recurring Cost

**Infrastructure and Administration Cost :**

Rent for Office cum DIC	144,000.00	
Annual Maintenance Charge - Computer	3,000.00	
Office Expenses	45,492.35	
Documentation Cost Including	4,070.00	196,562.35

**Human Resource Cost :**

Honorarium to Project Director	40,000.00	
Salary - PM	180,000.00	
Salary - M & E cum Accountant	144,000.00	
Salary - ANM/Counselor	108,000.00	
Honorarium to PE	288,000.00	
Salary - ORW	270,000.00	1,030,000.00

**Programme Delivery :**

DIC level Meeting	2,536.00	
Demand Generation	4,950.00	
Review Meeting	2,540.00	
Advocacy Meeting	3,980.00	
Crisis Response	6,338.00	20,344.00

**Travel Cost :**

Travel Cost for Admin	8,400.00	
Travel to PM	8,400.00	
Travel for ME & Accountants	3,600.00	
Travel for ANM/Counselor	7,200.00	
Travel for ORW	27,000.00	
Travel for PES	28,800.00	83,400.00

**Commodities :**

Needle and Syringes	403,974.00	
Disposal of Bio-Waste	11,000.00	414,974.00

**Clinical Service for STI Care :**

Recurring Cost	7,500.00	
Doctor's Honorarium	180,000.00	
Abscess Prevention & Management	22,760.00	210,260.00
<b>Total Rs.</b>		<b>1,955,540.35</b>

*Risharma*

General Secretary  
Centre DIRECT

for Dutt & Khan  
Chartered Accountants

(U. DUTTA)  
Partner  
M. No. 070088

SCHEDULE- 'C'

Details of ICDS Training Centre Expenses for the year ended 31st. March, 2018

1 Honorarium to Staff	87,000.00
2 Rent	39,000.00
Total	Rs. <u>126,000.00</u>

SCHEDULE- 'D'

Details of Office Administration Expenses for the year ended 31st. March, 2018

Recurring :

1 Membership Fee	2,500.00
2 Miscellaneous Expenses	32,515.96
3 Office Expenses	21,165.00
4 Rent	25,500.00
5 Salary & Wages	182,050.00
7 Land- Dariyapur	360,000.00
8 DLSA Legal Camp Expenses	57,522.00
9 Travel & Conveyance	33,368.00
10 Honorarium to Ms. Rani Hong	35,445.00
Total	Rs. <u>750,065.96</u>
<i>Less Cost of Fixed Assets</i>	<u>360,000.00</u>
Total Expenditure	Rs. 390,065.96

SCHEDULE- 'E'

Details of Regional Office - Muzaffarpur Expenses for the year ended 31st. March, 2018

Recurring :

1 Food	54,000.00
3 Rent	117,000.00
4 Salary & Wages	370,000.00
5 Travel & Conveyance	6,860.00
6 Furniture	22,000.00
Total Payment	569,860.00
<i>Less Cost of Fixed Assets</i>	<u>22,000.00</u>
Total Expenditure	Rs. 547,860.00

*Prabhakaran*  
General Secretary  
Centre DIRECT

for Dutt & Khan  
Chartered Accountants

*[Signature]*  
G. DUTTA  
Partner  
M. No. 070000

SCHEDULE- 'F'

Branch Office, Saraiya, Muzaffarpur Expenses for year ended 31st. March, 2018

1	Honorarium to Care Taker	48,000.00
2	Salary to Workers	132,000.00
3	Skill Training	5,815.00
4	Wages to Sweeper	18,000.00
5	Volunteer Expenses	102,800.00
<b>Total Rs.</b>		<b>308,615.00</b>

SCHEDULE- 'G'

VIHAN Project Expenses for year ended 31st. March, 2018

1	Communication	700.00
2	Human Resource Cost	721,280.00
3	Living Support	6,030.00
4	Overhead	179,327.35
5	Planning & Admin Exp.	61,000.00
6	Training	30,490.00
<b>Total Payment</b>		<b>998,827.35</b>
<b>Less- Cost of Fixed Assets</b>		<b>0.00</b>
<b>Total Expenditure Rs.</b>		<b>998,827.35</b>

SCHEDULE- 'H'

Vision Care expenses for the year ended 31st. March, 2018

1	Doctor's Travel	27,600.00
2	Salary -Technician	36,000.00
3	Rent	14,000.00
4	Incentive to Motivator	95.00
<b>Total Rs.</b>		<b>77,695.00</b>

SCHEDULE- 'I'

Children Home expenses for the year ended 31st. March, 2018

1	Maintenance of Children	819,800.10
2	Salary and Wages	1,494,000.00
3	General Administration	540,935.00
4	Contingencies	217,129.25
5	CC TV/Camera	49,791.00
<b>Total Rs.</b>		<b>3,121,655.35</b>
<b>Less Cost of Fixed Assets</b>		<b>49,791.00</b>
<b>Total Expenditure Rs.</b>		<b>3,071,864.35</b>

*Richhama*  
General Secretary  
Centre DIRECT

for *Dutt & Khan*  
Chartered Accountants  
*(M. DUTTA)*  
Partner  
M. No.-070088

Foreign Contribution Section Expenses for year ended 31st. March, 2018

<b>1 INHLI Freedom fund : Phase I</b>		
Academic Research	72,000.00	
Accountants	75,375.00	
Accountants' Travel	9,000.00	
Audit Fee	10,500.00	
Block Level Meeting	40,000.00	
Capacity Building Training of CVC Members	76,000.00	
Coordinator - Advocacy	100,800.00	
Coordinator - Capacity Building	100,800.00	
Coordinator - Life Skill	100,800.00	
Coordinator - Livelihood	100,800.00	
District level Meeting with Various Stakeholders	40,862.00	
Facilitator	705,660.00	
Flood Relief	303,000.00	
Help Desk Support	54,000.00	
Life skill Education for Adolescent	59,598.00	
MIS Assistants	177,750.00	
MIS Assistants' Travel	11,250.00	
Miscellaneous Expenses	281,106.00	
Monthly Staff Review Meeting	30,600.00	
NFE Materials	80,100.00	
Office Utilities	28,219.00	
Participating in I.W.G.	14,860.00	
Project Office Rent	63,000.00	
Sahayak	60,300.00	
School Events	25,000.00	
Service Provider ASHA, ANM	51,000.00	
Support & Strengthening of Women Cooperatives	114,800.00	
Team Leaders	237,000.00	
Team Leaders' Travel	133,258.00	
Travel Coordinator - Life skill	27,000.00	
Travel Coordinator - Capacity Building	27,000.00	
Travel Coordinator - Advocacy	27,000.00	
Travel Coordinator - Livelihood	27,000.00	
Vocational Training	75,000.00	3,340,438.00
<b>2 INHLI Freedom fund : Phase II</b>		
Team Leaders	77,370.00	
MIS Assistant	63,000.00	
Sahayak	24,000.00	
Programme Manager	45,000.00	
Cluster Coordinator	65,000.00	
Accountant	37,200.00	
Assistant Programme Coordinator	45,000.00	
C/O	356,570.00	3,340,438.00



	B/O	356,570.00	3,340,438.00
Rehabilitation Coordinator		30,000.00	
Team Leaders' Travel		37,480.00	
MIS Assistants' Travel		4,500.00	
Accountant's Travel		3,000.00	
Programme Manger's Travel		9,000.00	
Cluster Coordinator's Travel		18,000.00	
Infrastructure Support for Life Skill Centre		157,716.00	
TOT of Project Staff		32,150.00	
Support for Children's Home, Sitamarhi		70,000.00	
Facilitator		240,000.00	
Capacity Building Coordinator		36,000.00	
Capacity Building Coordinator's Travel		9,000.00	
Life skill Education for Adolescent Girls		8,000.00	
Training on ICPS to Project Staff		7,000.00	
Academic Research		24,000.00	
Monthly Staff Review Meeting		10,500.00	
Project Office Rent		28,034.00	
Misc. Indirect Expenses		61,930.00	
Repair to Head Office		40,946.00	
		<u>1,183,826.00</u>	
		198,662.00	985,164.00
Less: Cost of Fixed Assets			
3 HIV Alliance India :		13,246.00	
Office Expenses		40,000.00	
Peer Counselor		24,000.00	
Project-over-sight Cost		4,800.00	
Project Travel Expenses		7,345.00	
Referral Exps		3,150.00	
Support to PWID Over-dose			92,541.00
4 HLN Advocacy Project :			
AHTU Training		293,689.00	
IEC Materials		67,500.00	
Misc. Expenses		14,296.00	
Naya Mitra Training		51,040.00	
Plantation		93,705.00	
Ms. Rani Hong's Visit Expenses		200,225.00	
Resource Centre		<u>360,000.00</u>	1,080,455.00
6 South Bihar Stone Quarry : Phase I			
Rescue & Restoration		9,480.00	
Project Director		225,000.00	
Block Coordinator		82,194.00	
Project Coordinator		128,000.00	
Office assistant		45,000.00	
Accountant		22,500.00	
Counselor		70,194.00	
NFE Teacher		54,000.00	
	C/O	<u>636,368.00</u>	5,498,598.00



	B/O	636,368.00	5,498,598.00
Community Mobiliser		45,000.00	
Rescue Coordinator		108,000.00	
Rescue Support Staff		72,000.00	
Project Director's Travel		36,770.00	
Project Coordinator's Travel		21,347.00	
Block Coordinator's Travel		6,604.00	
Rescue Coordinator's Travel		7,821.00	
Base Line Survey		26,910.00	
Estab. and Running Expenses of Education Centre		32,475.00	
Capacity Building Support Services		2,075.00	
Support of Different Education		13,405.00	
Health Camp		7,600.00	
Study for Understanding		48,509.00	
Training of Freedom Group		20,215.00	
Awareness & Sensitization		33,196.00	
Freedom Group Members Linkage with Bank		13,080.00	
Training 60 Stakeholders' Participants		21,620.00	
Training 60 PRI & Block Level		28,212.00	
Legal Support Camp		9,200.00	
Study on the Livelihood		44,850.00	
Training of 50 GRP/RPF/Police Officer		21,405.00	
Training of 60 Collies & Vendors		4,990.00	
Home Verification Rescued Children		8,700.00	
Training of 70 Police Official and AHTU		16,300.00	
Street Play and Film Screen		17,532.00	
Project Office Rent & Electricity		40,000.00	
Audit Fee		15,400.00	
Stationery & Communication		11,319.00	
Miscellaneous Expenses		153,156.00	1,524,059.00

**7 South Bihar Stone Quarry : Phase II**

Project Director		75,000.00	
Project Coordinator		45,000.00	
Office Assistant		16,500.00	
Accountant		24,000.00	
Counselor		30,000.00	
NFE Teacher		18,000.00	
Community Mobiliser		26,800.00	
Rescue Coordinator		37,800.00	
Rescue Support Staff		27,000.00	
Project Director's Travel		21,312.00	
Project Coordinator's Travel		4,925.00	
Rescue Support Staff Travel		1,260.00	
Rescue Coordinator's Travel		2,110.00	
Other Travel		1,920.00	
Meeting of CVCS (Old & New)		1,100.00	
M & E Value Addition Quality		33,475.00	
Play Materials		45,864.00	
	C/O	412,066.00	7,022,657.00



	B/O	412,066.00	7,022,657.00
Provision for Game		9,732.00	
Progress Review Meeting		7,072.00	
Establishment of Bridge Centre		48,535.00	
Recurring Cost of Rent		26,250.00	
Health Camp		14,268.00	
Celebration of Different days		420.00	
Stitching Centres		125,280.00	
Legal Camp in Gaya SALSA		201,086.00	
Indirect Expenses		130,988.00	
Repair to Gaya Office		92,980.00	
		<u>1,068,677.00</u>	
		218,260.00	850,417.00
Less: Cost of Fixed Assets			
8 Terre-des-Hommes (TDH)			
Accountants		36,000.00	
Audit Fee		8,000.00	
Baseline Survey		5,000.00	
Block Level Meeting		4,181.00	
Honorarium for Teachers		150,000.00	
Celebrations and Campaigns		33,960.00	
Development of IEC Materials		7,500.00	
Health Camp		5,000.00	
Livelihood Support		81,000.00	
Maintenance of Centre		9,139.00	
Monthly Staff Review Meeting Expenses		7,200.00	
Part Time Project Director		45,000.00	
Play Materials		3,500.00	
Panchayat Coordinators		90,000.00	
Printing & Stationery		37,512.00	
Stationery for Children		18,200.00	
TLM Materials		4,600.00	
Training of Asha, ANM, Anagawadi Workers		10,500.00	
Training on Capacity Building - Children & Youth		3,000.00	
Training of Project Personnel		30,000.00	
Travel & Conveyance		47,868.00	637,160.00
			<u>8,510,234.00</u>
Amount as per Income and Expenditure Accounts			<u>416,922.00</u>
	Add- Cost of Fixed Assets		<u>8,927,156.00</u>
Amount as per Receipt and payment Accounts			

*Risharma*  
 General Secretary  
 Centre DIRBCT

for Dutt & Khan  
 Chartered Accountants


*(U. DUTTA)*  
 Partner  
 M. No.-070066

Notes on Account, for the period ended 31st. March, 2018

1. Significant Accounting Policies :
  - a) Basis of Accounting: The institution has maintained accounts generally on cash basis. However, provision has been made for expenses as also the grants receivable against Govt. schemes.
  - b) Revenue Recognition: The entity is a charitable organization, duly registered as such under the Societies Registration Act, 1860 and also under section 12 AA and 80G of the Income-tax Act, 1961. The main sources of revenue for the entity are grants, donations, consultancy (for community mobilization) and other receipts. The contributions from foreign sources are accounted for on actual receipt. The grants from Govt. and other Indian institutions are taken into account on due basis.
  - c) Depreciation: Depreciation has been provided on written down value method at the rate prescribed under Income-tax Act, 1961.
2. The fixed deposits of the institution are pledged with Bank against issue of bank guarantees.
3. Interest on Fixed Deposits have been accounted for on basis of intimation received from concerned Banks/Form 26AS downloaded from the site of the Income Tax Deptt.
4. Out of an amount of Rs. 86,237.90 being claimed against TDS receivable (for the Assessment Year 2017-18), as intimated by the concerned deductors, only an amount of Rs. 88,313.90 appears in the records of the I.T. Dept. (Form No. 26AS).
5. The entity is registered under GST, though there was no GST liability payable during the year..
6. Revaluation Reserve represents the increase in the value of land (not subject to depreciation) on revaluation.
7. Previous year's figures have been rearranged and regrouped.

Dated, Patna  
the 6th. September, 2018

for **Dutt & Khan**  
Chartered Accountants

  
(U. DUTTA)  
Partner  
M. No. 070088