



AUDITOR'S REPORT

We have audited the attached Consolidated Balance Sheet of "INSTITUTE FOR DEVELOPMENTAL EDUCATION & ACTION, AT : Sardar Patel Marg, Motihiari, District : East Champaran, Bihar – 845401, as at 31st March, 2017, along with the Consolidated Income & Expenditure Account and Consolidated Receipts and Payments Account for the year ended on that date and report that-

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion, proper books of account have been kept by the Institution so far as it appears from our examination of those books.
3. The statement of accounts is in agreement with the books of account maintained by the entity.
4. In our opinion and according to the best of our information and explanations given to us, the said accounts give a true and fair view :
 - i) In the case of Consolidated Balance Sheet, of the state of affairs of the Institution as at 31st March, 2017.
 - ii) In the case of Consolidated Income and Expenditure Account, of the Surplus of the Institution, for the accounting year ended on that date.



- iii) In the case of Consolidated Receipts and Payments Account, of the actual receipts and payments of the Institution for the accounting year ended on that date.

For AKDC & ASSOCIATES
Chartered Accountants
Firm Registration No. 022842N

Rajiv Kumar
Partner
M.No. : 507218



Place, Patna
Date, 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401
PROJECT: ASER (FOREIGN CONTRIBUTION)
FUNDED BY:- FREEDOM FUND AND GENEVA GLOBLE, USA
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance			By Expenses	
Cash in Hand	1040.00			
Cash at Bank	1803819.40	1804859.40	Fixed Assets	
			LCD Projector	32000.00
			Additional Section	
To Grant in Aid			ALC Visit	13355.00
Received from Freedom Fund & Geneva Globe USA			Special Prog. of Sarva Sava Sangh	200142.00
Date: 21.10.2016	205986.53		Tenth Bihar Education Conference-17	23920.00
Date: 23.02.2017	1502999.00	1808985.53	Travel	
			Travel Expenses For HLN Meeting	8665.00
Received from MDC Muzaffarpur			Travel of Community Organizers	13930.00
Date: 03.10.2016		1990700.00	Travel of Program Manager	33700.00
			Travel of Project Coordinator	33750.00
To Bank Intrest		2854.00	Travel of Project Director	29978.00
				120023.00
			Personnel	
			Accountant	92400.00
			Agriculture Assistant	2900.00
			Community Organizers-1	79200.00
			Community Organizers-2	79200.00
			Community Organizers-3	79200.00
			Community Organizers-4	79200.00
			Documentation & MIS Coordinator	52800.00
			Health Facilitator - 1	4950.00
			Health Facilitator - 2	4950.00
			Instructors of Alternative Education Centers-20	219843.00
			Mobile Communication Ambassdor-1	52800.00
			Mobile Communication Ambassdor-2	52800.00
			Programme Manager	316800.00
			Project Coordinator	132000.00
			Project Director	92400.00
			Vetrinary Doctor	33000.00
				1374443.00
			Other	
			Micro Project (Subject to Prior Per by Geneva Goble)	189800.00
			Program Costs	
			Celebration of Important Day	90448.00
			IEC Material of Development & Social Security Schemes	15700.00



		Media Sensitization Workshop at District or Block	10782.00	
		Migrant Labourer Meeting	8500.00	
		Monthly CVC Strengthening Meeting	12000.00	
		Panchyat Chunav Jagruka Abhiyan	15498.00	
		Parents Linked with Bank for Loan or Revolving Fund	224297.00	
		Parents Will Be Trained in Different Skills	22680.00	
		Public hearing on Social Schemes, PDS & RTE MNREGA & NRHM	82500.00	
		Quarterly Meeting with Anti Human Slavery Action	8240.00	
		Resource Center Establishment- Room Rent	12000.00	
		Rural Police Training (CHAIKIDAR)	15419	
		Screening of 20 Films/nukkad Natak	50067.00	
		TLM for the Children of AEC	54955.00	
		UNTIED FUND (Rescue Operation.)	1590.00	
		Wall Writing	7500.00	
		Youth Brigade	22995.00	
		Youth Linked with Bank for Loan or Revolving Fund	134000.00	
		Youth Trained in Different Skills	72897.00	820064.00
		Administrative Indirect Cost		
		Audit Fee	15000.00	
		Bank Charges	1297.87	
		Communication & Internet	46928.00	
		Electricity & Generator	12227.00	
		Equipment Maintenance	7325.00	
		Hospitality Charges	8328.00	
		Miscellaneous Capacity Building	38498.00	
		Office Rent	100100.00	
		Planning & Review Meeting	26049.00	
		Stationery & Photocopies	66882.00	
		Vehicle Insurance Four Wheeler	7000.00	
		Vehicle Insurance Two Wheelers	2130.00	
		Vehicle Maintenance Two Wheeler	11932.00	343694.87
		By Closing Balance		
		Cash in Hand	36821.00	
		Cash at Bank	2453138.05	2489957.06
		Grand Total	5607398.93	Grand Total
				5607398.93

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



Director

Place: Patna
Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401
PROJECT: ACTION AGAINST MALNUTRITION
FUNDED BY: SIR DORABJI TATA & ALLIED TRUST, MUMBAI
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance		By Expenses	
Cash in Hand	5076.00	Personnel	
Cash at Bank	1847611.00	Admin	
		Salary Accountant	101640.00
		Salary Data Entry	29040.00
			130680.00
To Grant in Aid		For Creches	
Received from TATA Trust Mumbai		Creche Co-Ordinator (1Block)	73220.00
Dated: 12.01.2017		Creche Worker/Caretaker(1 Block)	432646.00
		Creche Worker/Caretaker Assisaint(1.Block)	652178.00
To Bank Interest			1158044.00
		PLA/Community Mobilisation	
To Outstanding Loans & Advances Received		PLA/Community Mobilisation Facilitators	235224.00
Abhishek Kumar		PLA/ Community Mobilisation Co-Ordinator	101640.00
			336864.00
		Program	
		Block Project Officer	217800.00
		Organisational Head(10%)	72600.00
			290400.00
		Overhead Cost	
		Audit Fee	24200.00
		Maintenance of Assets	7110.00
		Office Rent	21120.00
		Printing and Stationary	23261.00
		Telephone and Internet	16260.00
		Water and Electricity	10778.00
			102769.00
		Program Cost	
		Creche Review Meeting/Evaluation/monit. Meet.	32010.00
		Monthly Review/ Planing Meeting	6815.00
		Recurring Cost for Running Creche (10 Children)	512648.00
		Social Audit Data Collector/ Training	10004.00



RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
		Travel/Block Project Officer	42320.00
		Travel Creche Co-Ordinator	22145.00
		Travel/ Organisation Head	25136.00
		Travel/PLA/Block Co-Ordinator	16335.00
		By Closing Balance	
		Cash in Hand	9935.00
		Cash at Bank	72002.00
		Fixed Deposit	
Grand Total	3968107.00	Grand Total	3968107.00

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



[Handwritten Signature]
Director

Place: Patna
Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT: SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401
PROJECT: Under Integrated Child Protection Scheme: Childline Sub Centre Programme
FUNDED BY:- MINISTRY OF WOMEN AND CHILD DEVELOPMENT, GOVT. OF INDIA, THROUGH CHILDLINE INDIA FOUNDATION
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance		By Expenses	
Cash in Hand	2645.00	A. Non- Recurring Expenditure	
Cash at Bank	0.00	A.1 Equipment (Fixed Assets)	0.00
	2645.00	B. Recurring Expenditure	
To Loans & Advances		B.1 Honorarium for One Sub-Centre Head	37500.00
Loan Taken from IDEA Members	93500.00	B.2 Honorarium for Four Sub-Centre Team Member	114000.00
Loan Taken from IDEA Revolving Fund.	152421.00		
	205921.00	B.3 Administrative Cost for to including Cost for Travel, Outreach Programme and Communication	
To Bank interest		B3.1 Communication	9960.00
	1120.00	B3.2 Travel	30000.00
		B3.3 Out reach Programme	5000.00
			43960.00
		B.4 Client / Child related contingency fund including cost for Medical, Shelter, Restoration, Nutrition	0.00
		B.5 District Level Facilitation Cost including need assessment, Coordination, Travel etc.	
		B.5.1 Need Assessment	0.00
		B.5.2 Co-ordination Exps.	5955.00
		B.5.3 Meeting Exps.	6462.00
		B.5.4 Travel Exps.	0.00
			12117.00
		By Closing Balance	
		Cash in Hand	114.00
		Cash at Bank	1975.00
			2089.00
Grand Total	209666.00	Grand Total	209666.00

For AKDC & ASSOCIATES
 Chartered Accountants

Rajiv Kumar
 Partner



Director

[Handwritten Signature]

Place: Patna
 Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR - 845401
PROJECT: GENERAL ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance		By Expenses	
Cash in Hand	867.00	Contribution to Right to Education Programme	2786.00
Cash at Bank	293795.89		
	294662.89		
To Grant in Aid		Administrative Expenses	
Received from DFIT		Bank Charges	66.00
		Leprosy Control Programme	185000.00
To Donation & Subscription		Miscellaneous Expenses	7812.00
To Donation from RTE Project		Office Rent	30000.00
		Office Utilities & Maintenance	11498.00
		Stationery	3900.00
To Bank Interest		Travel Fuel & Maintenance	6845.00
Bank Intrest of Allahabad	8334.00		
Bank Intrest of ICICI Bank	1436.00		
	9770.00	By Closing Balance	
		Cash in Hand	361.00
		Cash at Bank	243499.89
			243860.89
Grand Total	495780.89	Grand Total	495780.89

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



[Signature]
Director

Place: Patna
Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401

PROJECT: PACT Programme

FUNDED BY: AAGAN TRUST, MUMBAI

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance		By Expences	
Cash in Hand	252.00	Administrative Cost	
Cash at Bank	45017.00	Govt. Official Meeting	1495.00
		Miscellaneous Admin Exps.	5945.00
	45269.00		7440.00
To Grant in Aid		Programme Implementation Cost	
Fund from Aagan Trust		Coaching Visit to Hotspots	16307.00
Dated:- 13/06/2016	107800	Community Help Desks	4975.00
Dated:- 28/12/2016	1920	Safety Circles in Hotspots	26974.00
Dated:- 19/01/2017	53900	Staff Coaching & Support	144000.00
	163620.00		192256.00
		By Closing Balance	
		Cash in Hand	556.00
		Cash at Bank	8637.00
			9193.00
Grand Total	208889.00	Grand Total	208889.00

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



[Signature]
Director

Place: Patna
Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401
PROJECT: Under Enhancing community Participation in Bihar for Implementation of RTE Act-2009
FUNDED BY:- Council for Social Development & RTE Forum New Delhi
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance		By Expences	
Cash in Hand	0.00	Block Level SMC Meeting	104315.00
Cash at Bank	0.00	Dist. Meeting Diff. Social Group	32416.00
		Dist Level SMC Capacity	55150.00
To Grant in Aid		Dist. Level Workshop with Teachers	27117.00
Received from CSD, New Delhi		Support to IDEA	58500.00
Dated- 05.04.2016	68675.00		
Dated- 11.08.2016	137350.00		
Dated- 16.02.2017	68675.00		
	274700.00	By Closing Balance	
Contribution from IDEA General Fund		Cash in Hand	0.00
	2798.00	Cash at Bank	0.00
Grand Total	277498.00	Grand Total	277498.00

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



[Signature]
Director

Place: Patna
Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance		By Fixed Assets	
Cash at Bank		LCD Projector	32000.00
Aagan Trust Project	45017.00		
Action for Social Change & ASER Project	1803819.40	By Expenses	
Action Against Malnutrition Project	1847611.00	Aagan Trust Project	199690.00
General Fund	203795.89	Action for Social Change & ASER Project	3085441.87
		Action Against Malnutrition Project	2686170.00
		RTE Project	277498.00
Cash in Hand		Childline Sub Centre Programme	207597.00
Aagan Trust Project	252.00	General Fund	251020.00
Action for Social Change & ASER Project	1040.00		6708322.87
Action Against Malnutrition Project	5076.00		
Childline Sub Centre Programme	3643.00	By Closing Balance	
General Fund	667.00	Cash at Bank	
		Aagan Trust Project	8637.00
		Action for Social Change & ASER Project	2453130.06
To Grant in Aid		Action Against Malnutrition Project	1272002.00
Aagan Trust Project	103620.00	Childline Sub Centre Programme	1975.00
Action for Social Change & ASER Project	3799665.53	General Fund	243499.89
Action Against Malnutrition Project	2037000.00		3879249.95
RTE Project	274700.00		
General Fund	129000.00	Cash in Hand	
		Aagan Trust Project	556.00
		Action for Social Change & ASER Project	36821.00
To Bank Interest		Action Against Malnutrition Project	9935.00
Action for Social Change & ASER Project	2854.00	Childline Sub Centre Programme	114.00
Action Against Malnutrition Project	77665.00	General Fund	361.00
Childline Sub Centre Programme	1120.00		47787.00
General Fund	9770.00		
	91489.00		
To Donation & Subscription			
RTE Project	2798.00		
General Fund	62348.00		
	65146.00		
To Outstanding Loans & Advances Received			
Action Against Malnutrition Project			
To Loans & Advances (Liability)			
Childline Sub Centre Programme			
Loan Taken from IDEA Members	53500.00		
Loan Taken from IDEA Revolving Fund	152421.00		
	205921.00		
Grand Total	10767359.82	Grand Total	10767359.82

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



Director

[Handwritten Signature]

Place: Patna
Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To Expenses		By Grant in Aid	
Aagan Trust Project	199696.00	Aagan Trust Project	163620.00
Action for Social Change & ASER Project	3085441.87	Action for Social Change & ASER Project	3799685.53
Action Against Malnutrition Project	2688170.00	Action Against Malnutrition Project	2037000.00
RTE Project	277498.00	RTE Project	274700.00
Childline Sub Centre Programme	207597.00	General Fund	129000.00
General Fund	251920.00		
	6708322.87		6404005.53
To Depreciation	58507.29	By Donation & Subscription	
		RTE Fund	2798.00
		General Fund	62348.00
			65146.00
		By Bank Interest	
		Action for Social Change & ASER Project	2854.00
		Action Against Malnutrition Project	77865.00
		Childline Sub Centre Programme	1120.00
		General Fund	9770.00
			91409.00
		By Deficit	206269.63
Grand Total	6766830.16	Grand Total	6766830.16

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



Director

Place: Patna
Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401
CONSOLIDATED BALANCE SHEET AS AT 31.03.2017

CAPITAL & LIABILITIES	AMOUNT Rs.	ASSETS & PROPERTIES	AMOUNT Rs.
GENERAL FUND		FIXED ASSETS	
Opening Balance	347146.79	As per schedule	402486.23
Less: Deficit	(208269.83)		
	326787.16		
TEMPORARY LOAN & OUTSTANDING		LOANS & ADVANCES (ASSET)	
N.C.L.P	208800.00	Action Against Malnutrition Project	755.00
Outstanding for N.C.L.P.	709460.00	Action for Social Change & ASER Project	248.00
Outstanding for I.R.S.H.Y.P.I.A.M.	37713.00	Less : Receipt from AAM Project	1003.00
Loan Taken from IDEA Members	53500.00		755.00
Loan Taken from IDEA Revolving Fund.	152421.00		
	205921.00		248.00
		CLOSING BALANCE	
		Cash at Bank	
		Aagan Trust Project	8637.00
		Action for Social Change & ASER Project	2453136.06
		Action Against Malnutrition Project	1272002.00
		Childline Sub Centre Programme	1975.00
		General Fund	243499.87
			3979249.93
		Cash in Hand	
		Aagan Trust Project	556.00
		Action for Social Change & ASER Project	36821.00
		Action Against Malnutrition Project	9935.00
		Childline Sub Centre Programme	114.00
		General Fund	361.00
			47787.00
Grand Total	4429771.16	Grand Total	4429771.16

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



[Signature]
Director

Place: Patna
Date: 15.10.2017

INSTITUTE FOR DEVELOPMENTAL EDUCATION AND ACTION
AT- SARDAR PATEL MARG, PO- MOTIHARI, DIST- EAST CHAMPARAN, BIHAR-845401
CONSOLIDATED SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2017

S.No.	NAME OF ASSET	RATE OF DEPRECIATION	OPENING BALANCE (Rs.)	ADDITION (Rs.)	TOTAL	DEPRECIATION AMOUNT (Rs.)	CLOSING BALANCE (Rs.)
1	Furniture & Fixture	10%	16948.38		16948.38	1694.84	15253.54
2	Miscellaneous Asset	10%	4036.33		4036.33	403.63	3632.70
3	Refrigerator	10%	1360.75		1360.75	136.08	1224.68
4	Computer, Laptop & Peripherals	60%	2461.06		2461.06	1476.64	984.42
5	Filing Cabinete	10%	330.67		330.67	33.07	297.60
6	Camera	10%	507.17		507.17	50.72	456.45
7	Motor Cycle	15%	28376.28		28376.28	4256.44	24119.82
8	Cash Box	10%	623.95		623.95	62.40	561.56
9	Mike	10%	286.72		286.72	28.67	258.05
10	General Assets	10%	2413.14		2413.14	241.31	2171.83
11	Generator	15%	1722.62		1722.62	258.39	1464.23
12	B.P. Machine & Steihoscope	10%	493.39		493.39	49.34	444.05
13	Processing Plant	10%	23013.36		23013.36	2301.34	20712.02
14	Digital Camera	10%	2789.74		2789.74	278.97	2510.77
15	3 YIC Almirah, Dari, Notice Board	10%	25589.21		25589.21	2558.92	23030.29
16	Printer	10%	15240.09		15240.09	1524.01	13716.08
17	Projector	10%	38990.05	32000.00	70990.05	7099.01	63891.05
18	Anthrometric Equipment Growth Monitor	10%	58515.01		58515.01	5851.50	52663.51
19	Bycycles	10%	11846.25		11846.25	1184.63	10661.63
20	Bolero DI (Four Wheeler)	15%	193449.37		193449.37	29017.41	164431.96
	Grand Total		428993.62	32000.00	460993.62	58507.29	402486.23

For AKDC & ASSOCIATES
Chartered Accountants

Rajiv Kumar
Partner



Rajiv Kumar
Director

Place: Patna
Date: 15.10.2017