



# MUKESH PRABHU & CO.

## Chartered Accountants

### Auditors' Report

To

The Members of Board

Vikas Sansthan

Office - Village - Rupaspur, Post - Sheikhabad,

Distt. - Firozabad (UP) - 283135 India

### **Report on the Financial Statements**

We have audited the accompanying financial statements of VIKAS SANSTHAN (PAN: AAATV3462D) which comprises the Balance Sheet as at 31st March 2020, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safeguarding of the assets of the organization and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls, that were operating electively 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 laws for the time being in force, the 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 prescribed by the ICAI. 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 mis-statement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's 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 and according to the explanations given to us, the aforesaid financial statements, give the information required by the applicable laws in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the VIKAS SANSTHAN as at March 31st, 2020;
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date;

**For: Mukesh Prabhu & Co**  
**Chartered Accountants**  
FRN NO.: 017133C



*Mukesh KP*

**CA. Mukesh Kumar, FCA**  
Proprietor  
M. M. No: -418115  
UDIN: 20418115AAAAAY5620

Date: 12-08-2020  
Place: New Delhi

# Vikas Sansthan

Office – Village – Rupaspur, Post - Shikohabad , Distt. – Firozabad (UP) - 283135 India  
Ph. – 9412535459, 9412301674, Email: vsansthan@yahoo.com, website: vikassansthan.org

## Consolidated Balance Sheet as on 31 March 2020

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<b>Capital Fund:</b>	10119323.63	<b>Fixed Assets:</b>	
Opening Balance	6784938.14	Building	2129966.00
Add During the Year	3334385.49	<b>Furniture, Fixtures &amp; Others</b>	1532358.68
Membership Fees	7853.00	Opening Balance	1233330.08
Loan from Ministry of Human Resources (RMK)	80000.00	Add During the Year	467187.00
Loan from Members	22001.00		<b>1700517.08</b>
To Sundry Creditors	64589.00	Less: Depreciation	168158.40
		<b>Current Assets:</b>	
		<b>Cash Balance :</b>	
		Cash in Hand	320522.56
		At Bank of Baroda, SKB	5743727.76
		At Canara Bank, SKB	460457.00
		At State Bank of India, SKB	106734.63
<b>Total -</b>	<b>10293766.63</b>	<b>Total -</b>	<b>10293766.63</b>

For & on Behalf of  
Mukesh Prabhu & Co  
Chartered Accountants  
FR No.: 017133C



*Mukesh Kumar*

CA. Mukesh Kumar, FCA  
M. No.: 418115  
Date:  
Place: New Delhi

For & on Behalf of  
Vikas Sansthan

*Sarita Dilip Sevarthi*

Sarita Dilip Sevarthi  
President

*Premvir Dev*

Premvir Dev  
Secretary

Vikas Sansthan  
Shikohabad (Firozabad) U.P

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## Consolidated Income & Expenditure Account for the Period from – 01/04/2019 to 31/03/2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
<b>Programme Cost:</b>			
To Project Staff Induction Training Exp.	22136.00	By Grant in Aid	10851697.14
To Awareness Camps Exp.	58569.00	By Bank Interest	139033.00
To NFE Establishment Exp.	35982.00	By Local Contribution	118117.00
To Formation and Strengthening of CBOs Exp.	69729.00		
To Training of Project Staff on CBOs Exp.	65765.00		
To Teaching Learning Material Exp.	420537.00		
To NFE Rent Exp.	81300.00		
To School Fee For Freed Child Labour Exp.	727920.00		
To Honorarium for NFE Teacher and Animator Exp.	773950.00		
To Training for Members/Leaders of Bal Panchayat Exp.	36170.00		
To Training for Members/Leaders of CRPC Exp.	3850.00		
To Training of the Project Staff on Teaching Methodology, Joyful Learning Exp.	40730.00		
To IGP Training for Members of SHGs Exp.	31880.00		
To Enrollment Drive Exp.	4810.00		
To Vocational Training for Freed Child Labour Exp.	43080.00		
To Raw Material for Vocational Trainees Exp.	110506.00		
To Nutrition /Fooding Exp.	866806.00		
To Tool Kits for Trainees Exp.	60962.00		
To Linkage Development for Self Employment Exp.	1560.00		
To Certification Distribution /Cultural Celebration Exp.	45828.00		
To Assessment Exercise Exp.	26432.00		
To Health Check up Camp Exp.	175324.00		
To Reporting and Documentation Exp.	136000.00		
To Progress Review & Strategic Planning Meeting Exp.	27795.00		
To IEC Material Exp.	2820.00		
To Training for Members/Leaders of Kishori Manch Exp.	8000.00		
To Exposure Visit for Child Labour Exp.	20690.00		
To Website Exp.	4719.00		
To Vehicle Maintenance Exp.	22541.00		
To Consultancy Fee.	2000.00		
To Registration Fee of Vikas Sansthan Exp.	1240.00		
<b>Personnel Cost :</b>			
To Project Staff Honorarium Exp.	2924579.00		
<b>Administrative Cost :</b>			
To Traveling Exp.	222671.00		
To Office Maintenance Exp.	187250.00		
To Telephone/Email/Stationery Exp.	119530.40		
To Electricity/Generator Exp.	88509.00		
To Miscellaneous/ Hospitality Exp.	72842.00		
To Bank Charges	7690.85		
To Audit Fee.	53600.00		
To Depreciation	168158.40		
To Excess of Income Over Exp.	3334385.49		
<b>Total -</b>	<b>11108847.14</b>	<b>Total -</b>	<b>11108847.14</b>

For & on Behalf of  
Mukesh Prabhu & Co

For & on Behalf of  
Vikas Sansthan

Chartered Accountants

FR No.: 017133C



CA. Mukesh Kumar, FCA

M. No.: 418115

Date: 12-08-2020

Place: New Delhi

*Mukesh Kumar*

Sarita Dilip Sevarthi  
President

*Sarita Dilip Sevarthi*

President  
Vikas Sansthan  
Shikohabad (Firozabad) U.P.

*Premvir Dev*

Premvir Dev  
Secretary

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## Consolidated Receipt & Payments Account for the Period from – 01/04/2019 to 31/03/2020

Receipt	Amount (Rs.)	Payments	Amount (Rs.)
<b>To Balance b/d:</b>		<b>Fixed Assets Cost:</b>	
Cash in Hand	157823.26	By Furniture/Fixture & Others Exp.	467187.00
Cash at Bank		<b>Programme Cost:</b>	
BOB	3269662.17	By Project Staff Induction Training Exp.	22136.00
Canara Bank	27689.00	By Awareness Camps Exp.	58569.00
SBI	76321.63	By NFE Establishment Exp.	35982.00
To Grant in Aid	10851697.14	By Formation and Strengthening of CBOs Exp.	69729.00
To Bank Interest	139033.00	By Training of Project Staff on CBOs Exp.	65765.00
To Local Contribution	118117.00	By Teaching Learning Material Exp.	420537.00
To Sundry Creditors	64589.00	By NFE Rent Exp.	81300.00
		By School Fee For Freed Child Labour Exp.	727920.00
		By Honorarium for NFE Teacher and Animator Exp.	773950.00
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		By Miscellaneous/ Hospitality Exp.	72842.00
		By Bank Charges	7690.85
		By Audit Fee.	53600.00
		<b>By Closing Balance :</b>	
		Cash in Hand	320522.56
		Cash at Bank (B.O.B.)	5743727.76
		Cash at Bank (Canara Bank)	460457.00
		Cash at Bank (S.B.I.)	106734.63
<b>Total -</b>	<b>14704932.20</b>	<b>Total -</b>	<b>14704932.20</b>

For & on Behalf of

Mukesh Prabhu & Co

Chartered Accountants

FR No.: 017133C

CA Mukesh Kumar, FCA

M. No.: 418115

Date: 12-08-2020

Place: New Delhi

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President

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