



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 2022, 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, 2022;
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date;

For: Mukesh Prabhu & Co
Chartered Accountants

FN NO.: 017133C



Mukesh Kumar

CA. Mukesh Kumar, FCA

Proprietor

M. M. No: -418115

UDIN: 22418115AMOOBQ3864

Date: 07-07-2022

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 2022

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital Fund:	9078015.49	Fixed Assets:	
Opening Balance	7421441.59	Building	2129966.00
Add During the Year	1656573.90	Furniture, Fixtures & Others	2036821.38
Membership Fees	8354.00	Opening Balance	1549253.54
Loan from Members	22001.00	Add During the Year	<u>872500.00</u>
To Sundry Creditors	11500.00		2421753.54
Vikas Trust	6500.00	Less: Depreciation	384932.16
Audit Fee Payable	5000.00		
		Current Assets:	
		Cash Balance :	
		Cash in Hand	344995.00
		At Bank of Baroda, SKB	1425838.73
		At Canara Bank, SKB	152864.75
		At State Bank of India (FCRA)	3005310.00
		At State Bank of India, SKB (GP)	24074.63
Total -	9119870.49	Total -	9119870.49

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



Mukesh Kumar, FCA
M. No.: 418115
Date: 07-07-2022
Place: New Delhi

For & on Behalf of
Vikas Sansthan

Sarita Dilip Sevarthi
President

Premvir Dev
Secretary

Vikas Sansthan
Shikohabad (Firozabad) U.P.

Vikas Sansthan

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Consolidated Income & Expenditure Account for the Period from – 01/04/2021 to 31/03/2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Programme Cost:			
By Covid – 19 Help to Community Exp.	994895.00	To Grant in Aid	10337915.00
By Teaching Learning Material Exp.	814195.00	To Bank Interest	155216.00
By NFE Establishment Exp.	29060.00	To Local Contribution	29032.00
By NFE Rent Exp.	265450.00		
By Games and Play Competition Exp.	24160.00		
By Health Check up Camp Exp.	203105.00		
By Vehicle Maintenance Exp.	9370.00		
By Project Staff Review Meeting Exp.	58876.00		
By Formation and Strengthening of Bal Panchayat Exp.	23350.00		
By Formation and Strengthening of SHGs Exp.	46800.00		
By Formation and Strengthening of CRPC Exp.	19662.00		
By Formation and Strengthening of Adolescent Girls Exp.	32017.00		
By Bal Panchayat Review Meeting Exp.	39097.00		
By Bal Panchayat Leaders Training Exp.	38710.00		
By CRPC Members/ Leaders Training Exp.	56860.00		
By Exposure Visit of Bal Panchayat Exp.	26185.00		
By Exposure Visit of CRPC Members Exp.	2600.00		
By Capacity Building Training of SHG Members Exp	20732.00		
By IEC/Printing Material Exp.	15070.00		
By Teachers Training on Teaching for NFE Children Exp.	23773.00		
By Reporting and Documentation Exp.	137700.00		
By Uniform for Freed Child Labour Exp.	72831.00		
By Freed Child Labour Student School / Tuition Fee.	223853.00		
By Important Day Celebration Exp.	20450.00		
By Seed Fund Distribution Exp.	20000.00		
By Orientation Meeting of Project Team Exp.	9986.00		
By Project Staff Honorarium Exp.	328000.00		
By Animators/Teachers Honorarium Exp.	1160549.00		
By Training for Volunteers Exp.	10620.00		
By Training for Staff on CBOs Exp.	7931.00		
By Entitlement Drive Exp.	550.00		
By Project Staff Training on SHGs Exp.	6800.00		
By Training for Members/Leaders of Kishori Manch Exp.	11900.00		
By Education Support Centre Exp.	8400.00		
By Vocational Training for free Child Labour Exp.	35660.00		
By Nutrition for NFE Children Exp.	495484.00		
By Distribution of Sanitary Paid Exp.	8200.00		
By Project Staff TA Exp.	39326.00		



Personnel Cost :

By Project Staff Honorarium Exp. 2308530.00

Administrative Cost :

By Office Maintenance Exp. 246540.00

By Traveling Exp. 193895.10

By Stationery/Postage/ Photo Copy/ Exp. 116463.00

By Miscellaneous/ Hospitality Exp. 72043.90

By Part Time Accountant Honorarium Exp. 24000.00

By Bank Charges 27893.94

By Electricity/Generator Exp. 16502.00

By Audit Fee. 132582.00

By Depreciation 384932.16

By Excess Income Over Exp. 1656573.90

Total -

10522163.00

Total -

10522163.00

**For & on Behalf of
Mukesh Prabhu & Co**

Chartered Accountants
FR No. 017133C



Mukesh Kumar, FCA

M. No.: 418115

Date: 07-07-2022

Place: New Delhi

**For & on Behalf of
Vikas Sansthan**

Sarita Drip Sevarthi
President

President

Vikas Sansthan
Shikohabad (Firozabad) U.P

Premvir Dev

Secretary

Vikas Sansthan

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Consolidated Receipt & Payments Account for the Period from – 01/04/2021 to 31/03/2022

Receipt	Amount (Rs.)	Payments	Amount (Rs.)
To Balance b/d:		Fixed Assets Cost:	
Cash in Hand	100588.00	By Furniture/Fixture & Others Exp.	872500.00
Cash at Bank		Programme Cost:	
Canara Bank	197664.75	By Covid – 19 Help to Community Exp.	994895.00
BOB	3485390.67	By Teaching Learning Material Exp.	814195.00
SBI	68933.63	By NFE Establishment Exp.	29060.00
To Grant in Aid	10337915.00	By NFE Rent Exp.	265450.00
To Bank Interest	155216.00	By Games and Play Competition Exp.	24160.00
To Local Contribution	29032.00	By Health Check up Camp Exp.	203105.00
To Sundry Creditors		By Vehicle Maintenance Exp.	9370.00
Vikas Trust	6500.00	By Project Staff Review Meeting Exp.	58876.00
Audit Fee Payable	5000.00	By Formation and Strengthening of Bal Panchayat Exp.	23350.00
		By Formation and Strengthening of SHGs Exp.	46800.00
		By Formation and Strengthening of CRPC Exp.	19662.00
		By Formation and Strengthening of Adolescent Girls Exp.	32017.00
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		By Uniform for Freed Child Labour Exp.	72831.00
		By Freed Child Labour Student School / Tuition Fee.	223853.00
		By Important Day Celebration Exp.	20450.00
		By Seed Fund Distribution Exp.	20000.00
		By Orientation Meeting of Project Team Exp.	9986.00
		By Project Staff Honorarium Exp.	328000.00
		By Animators/Teachers Honorarium Exp.	1160549.00
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		By Nutrition for NFE Children Exp.	495484.00
		By Distribution of Sanitary Paid Exp.	8200.00
		By Project Staff TA Exp.	39326.00



Loans & Advance :

By Loan Refund To RMK Exp. 80000.00

Personnel Cost :

By Project Staff Honorarium Exp. 2308530.00

Administrative Cost :

By Office Maintenance Exp. 246540.00

By Traveling Exp. 193895.10

By Stationery/Postage/ Photo Copy/ Exp. 116463.00

By Miscellaneous/ Hospitality Exp. 72043.90

By Part Time Accountant Honorarium Exp. 24000.00

By Bank Charges 27893.94

By Electricity/Generator Exp. 16502.00

By Audit Fee. 132582.00

By Closing Balance ;

Cash in Hand 344995.00

Cash at Bank (Canara) 152864.75

Cash at Bank (B.O.B.) 1425838.73

Cash at Bank (SBI FCRA) 3005310.00

Cash at Bank (SBI GP) 24074.63

Total - 14386240.05**Total - 14386240.05**

For & on Behalf of
Mukesh Prabhu & Co

Chartered Accountants
FR No. 017133C



CA. Mukesh Kumar, FCA
M. No.: 418115

Date: 07-07-2022

Place: New Delhi

For & on Behalf of
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