



# 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 2023, 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, 2023;
- 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



CA. Mukesh Kumar, FCA  
Proprietor

M. M. No: -418115

UDIN: 23418115BGXHCS9415

Date: 19-07-2023  
Place: New Delhi

# Vikas Sansthan

Vikas Ashram, Rupaspur, Post - Shikohabad, Distt. - Firozabad (UP) - 283135 India  
Ph. – 9412301674, 7088776555, Email: vsansthan@yahoo.com

## Consolidated Balance Sheet as on 31 March 2023

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<b>Capital Fund:</b>	9130899.17	<b>Fixed Assets:</b>	
Opening Balance	9078015.49	Building	2129966.00
Add During the Year	52883.68	<b>Furniture, Fixtures &amp; Others</b>	2305573.64
Membership Fees	8354.00	Opening Balance	2036821.38
Loan from Members	22001.00	Add During the Year	<u>561596.00</u>
			<b>2598417.38</b>
		Less: Depreciation	292843.74
		<b>Current Assets:</b>	
		<b>Cash Balance :</b>	
		Cash in Hand	143330.00
		Cash at Bank (Canara)	369300.50
		Cash at Bank (B.O.B.)	1103690.68
		Cash at Bank (SBI FCRA)	3103812.72
		Cash at Bank (SBI)	5580.63
<b>Total -</b>	<b>9161254.17</b>	<b>Total -</b>	<b>9161254.17</b>

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



CA Mukesh Kumar, FCA  
M. No.: 418115  
Date: 19.07.2023  
Place: New Delhi

For & on Behalf of  
Vikas Sansthan

Sarita Dilip Sevarthi  
President

President  
**Vikas Sansthan**  
Shikohabad (Firozabad) U.P

Premvir Dev  
Secretary

Secretary

# Vikas Sansthan

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## Consolidated Income & Expenditure Account for the Period from – 01/04/2022 to 31/03/2023

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
<b>Programme Cost:</b>		To Grant Received	7517711.00
By Teaching Learning Material Exp.	524586.00	To Bank Interest	103375.00
By NFE Establishment Exp.	75730.00	To Income Tax Refund	1110.00
By Education Support to Sponsorship Children Exp.	736371.00	To Local Contribution	3000.00
By Animators/Teachers Honorarium Exp.	878466.00		
By NFE Rent Exp.	221801.00		
By Project Staff Strengthening Training Exp.	60584.00		
By Teachers Training on Teaching Methodology, Joyful Learning Exp.	28850.00		
By Vehicle Maintenance Exp.	2860.00		
By Formation and Strengthening of Grass Root CBO,s Exp.	41920.00		
By Games and Play Competition Exp.	74909.00		
By Bal Panchayat Leaders Training Exp.	58460.00		
By Bal Panchayat Review Meeting Exp.	34342.00		
By Exposure Visit of Bal Panchayat Exp.	22995.00		
By CRPC Members/ Leaders Training Exp.	66690.00		
By Kishori Manch Strengthening Training Exp.	48520.00		
By Capacity Building Training of SHG Members Exp.	95616.00		
By Nutrition for NFE Children Exp.	488102.00		
By Health Check up Camp Exp.	146228.00		
By Distribution of Sanitary Napkin Exp.	31256.00		
By Project Staff Honorarium (Programme) Exp.	736733.00		
By Reporting /Documentation and Consultancy Fee. Exp.	136000.00		
By Project Staff Review Meeting Exp.	27000.25		
By Printing Material Exp.	32020.00		
By Award Function Exp.	43050.00		
By Vocational Training for freed Child Labour Exp.	30001.00		
By Income Generation Study Exp.	2200.00		
By Business Training Exp.	11363.00		
By Project Staff TA (Programme) Exp.	113189.00		
<b>Personnel Cost :</b>			
By Project Staff Honorarium Exp.	1740990.00		
<b>Administrative Cost :</b>			
By Stationery/Phone/Internet/ Photo Copy/ Exp.	159938.44		
By Office Maintenance Exp.	206312.00		
By Miscellaneous/ Hospitality Exp.	63418.00		
By Traveling Exp.	147278.56		
By Electricity/Generator Exp.	52003.00		
By Bank Charges	22104.33		
By Audit Fee.	117582.00		
By Depreciation	292843.74		
By Excess Income Over Exp.	52883.68		
<b>Total -</b>	<b>7625196.00</b>	<b>Total -</b>	<b>7625196.00</b>

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



CA. Mukesh Kumar, FCA  
M. No.: 418115  
Date: 19.07.2023  
Place: New Delhi

For & on Behalf of  
Vikas Sansthan

*Sarita Dilip Sevarthi*

Sarita Dilip Sevarthi  
President

President

Vikas Sansthan  
Shikohabad (Firozabad) U.P

*Premvir Dev*

Premvir Dev  
Secretary

Secretary

# Vikas Sansthan

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**Consolidated Receipt & Payments Account of the Period of – 01/04/2022 to 31/03/2023**

Receipt	Amount (Rs.)	Payments	Amount (Rs.)
<b>To Balance b/d:</b>		<b>Fixed Assets Cost:</b>	
Cash in Hand	344995.00	By 3 Motor Bike Exp.	259366.00
Cash at Bank (Canara)	152864.75	By Laptop with Printer Exp.	158300.00
Cash at Bank (B.O.B.)	1425838.73	By Furniture/Fixture & Others Exp.	143930.00
Cash at Bank (SBI FCRA)	3005310.00	<b>Programme Cost:</b>	
Cash at Bank (SBI)	24074.63	By Teaching Learning Material Exp.	524586.00
To Grant Received	7517711.00	By NFE Establishment Exp.	75730.00
To Bank Interest	103375.00	By Education Support to Sponsorship Children Exp.	736371.00
To Income Tax Refund	1110.00	By Animators/Teachers Honorarium Exp.	878466.00
To Local Contribution	3000.00	By NFE Rent Exp.	221801.00
		By Project Staff Strengthening Training Exp.	60584.00
		By Teachers Training on Teaching Methodology, Joyful Learning Exp.	28850.00
		By Vehicle Maintenance Exp.	2860.00
		By Formation and Strengthening of Grass Root CBO,s Exp.	41920.00
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		By Income Generation Study Exp.	2200.00
		By Business Training Exp.	11363.00
		By Project Staff TA (Programme) Exp.	113189.00
		<b>Personnel Cost :</b>	
		By Project Staff Honorarium Exp.	1740990.00
		<b>Payment (2021 to 2022)</b>	
		By Sundry Creditors	11500.00



(2)

**Administrative Cost :**

By Stationery/Phone/Internet/ Photo Copy/ Exp.	159938.44
By Office Maintenance Exp.	206312.00
By Miscellaneous/ Hospitality Exp.	63418.00
By Traveling Exp.	147278.56
By Electricity/Generator Exp.	52003.00
By Bank Charges	22104.33
By Audit Fee.	117582.00

**By Closing Balance :**

Cash in Hand	143330.00
Cash at Bank (Canara)	369300.50
Cash at Bank (B.O.B.)	1103690.68
Cash at Bank (SBI FCRA)	3103812.72
Cash at Bank (SBI )	5580.63

**Total - 12578279.11****Total - 12578279.11**

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



CA. Mukesh Kumar, FCA  
 M. No.: 418115  
 Date: 19.07.2023  
 Place: New Delhi

*Mukesh Pr*

For & on Behalf of  
 Vikas Sansthan

*Sarita*

Sarita Dilip Sevarthi  
 President

**President Secretary**  
**Vikas Sansthan**  
 Shikohabad (Firozabad) U.P

*Premvir*  
 Premvir Dev  
 Secretary