

**VIKAS DEEPTI  
TORA, BARGARH**

**AUDITED ACCOUNTS (Consolidated)  
FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2017.**

**K.D. LATH & CO.  
CHARTERED ACCOUNTANTS  
UDITNAGAR, ROURKELA-769012.**



## FORM NO. 10B

[See Rule 17B]

### Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of VIKAS DEEPTI AAAAV1261B [name and PAN of the trust or institution] as at 31/03/2017 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2017
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2017

The prescribed particulars are annexed hereto.

Place : Rourkela  
Date : 28/08/2017



For K.D Lath & Co.  
Chartered Accountants

(Sudhir Lath)  
Partner

Membership No: 059396  
Registration No: 306011E

**ANNEXURE**  
**STATEMENT OF PARTICULARS**

*Application of income for charitable or religious purposes.*

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	3050131
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	75983
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	5000000
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	Yes, in Fixed Deposits Rs.5000000/-
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO



3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	NO

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount Col. 4 exceeded 5% the capital of the concern during the previous year-say. Yes/No

Place :Rourkela  
Date : 28/08/2017



For K.D Lath & Co.  
Chartered Accountants

*(Signature)*  
(Sudhir Lath)  
Partner

Membership No: 059396  
Registration No: 306011E

**BALANCE SHEET AS ON 31ST MARCH, 2017 (CONSOLIDATED)**

	Amount ₹	Amount ₹
<b>CAPITAL &amp; LIABILITIES</b>		
Capital Fund B/F	3,84,55,279.99	
Add: Excess of Income over Expenditure	<u>29,36,765.58</u>	4,13,92,045.57
		<u><u>4,13,92,045.57</u></u>
<b>ASEETS &amp; PROPERTIES</b>		
Fixed Assets (As per Schedule -4)		1,00,92,847.00
<b>CLOSING CASH &amp; BANK BALANCES (As per Schedule-1)</b>		
		3,12,99,198.57
		<u><u>4,13,92,045.57</u></u>

**NOTES ON ACCOUNTS:**

- 1 Accounts are being maintained on cash basis of accounting except income from investment on which TDS has been deducted.
- 2 No depreciation is charged on fixed assets, as 100% expenses is being claimed in computing total income as per Income Tax Act, 1961.

**Auditors:**

In terms of our report of even date.

For K. D. Lath & Co.  
Chartered Accountants  
FRN: 306011E

S. LATH, Partner  
Membership No. 59396



Rourkela

Dated: 28 AUG 2017

President

PRESIDENT  
VIKAS DEEPTI  
BARGARH

Treasurer

TREASURER  
VIKAS DEEPTI  
BARGARH

VIKAS DEEPTI  
VIKAS BHAVAN  
BARGARH

INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH, 2017 (CONSOLIDATED)

	Amount ₹	Amount ₹
<b>INCOME</b>		
<b>RECURRING RECEIPTS</b>		
Donation Received	41,69,088.00	
Interest on FD	19,68,276.25	
Interest on Saving Bank Account	82,500.00	
Other Receipts ( As per schedule 2)	19,06,250.00	81,26,114.25
		<b>81,26,114.25</b>
<b>EXPENDITURE</b>		
<b>RECURRING EXPENSES</b>		
( As per schedule 3)		51,89,348.67
Excess of Income over Expenditure		29,36,765.58
		<b>81,26,114.25</b>

Auditors,

In terms of our report of even date.

For K. D. Lath & Co.  
Chartered Accountants  
FRN: 306011E

K. D. LATH, Partner  
Membership No. 50396



Rourkela

Dated: 28 AUG 2017

  
President  
PRESIDENT  
VIKAS DEEPTI  
BARGARH

  
Treasurer  
TREASURER  
VIKAS DEEPTI  
BARGARH

VIKAS DEEPTI  
VIKAS BHAVAN  
BARGARH

RECEIPTS & PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH, 2017 (CONSOLIDATED)

	Amount ₹	Amount ₹
<b>RECEIPTS</b>		
OPENING CASH & BANK BALANCES (As per schedule 1)		2,84,49,732.99
RECURRING RECEIPTS		
Donation Received	41,69,088.00	
Interest on FD	19,68,276.25	
Interest on Saving Bank Account	82,500.00	
Other Receipts (As per schedule 2)	<u>19,06,250.00</u>	81,26,114.25
		<u><u>3,65,75,847.24</u></u>
<b>PAYMENTS</b>		
RECURRING EXPENSES (As per schedule 3)		51,89,348.67
NON RECURRING EXPENSES		
Fixed Assets purchased during the year (As per schedule 4)		87,300.00
CLOSING CASH & BANK BALANCES (As per schedule-1)		3,12,99,198.57
		<u><u>3,65,75,847.24</u></u>

Auditors,

In terms of our report of even date.

For K. D. Lath & Co.  
Chartered Accountants  
F. No. 303011E

*S. Lath*

S. LATH, Partner  
Membership No. 59396



Rourkela

Dated 28 AUG 2017

*Vikas*  
President  
PRESIDENT  
VIKAS DEEPTI  
BARGARH

*Vikas*  
Treasurer  
TREASURER  
VIKAS DEEPTI  
BARGARH

**SCHEDULE ANNEXED TO ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

	Amount ₹	Amount ₹
	At Opening	At Closing
<b>1. OPENING &amp; CLOSING BALANCES</b>		
<b>FCRA ACCOUNT</b>		
Cash in hand	3,269.00	1,463.00
Andhra Bank SB A/c # 7029	25,00,827.51	25,01,103.51
Investment with Andhra Bank	1,32,54,963.00	1,42,06,309.00
TDS from us	44,929.00	1,87,472.00
FCRA / Internal Control	11,706.00	11,706.00
Accrued Interest	84,038.00	1,09,064.00
Advance to Employees	1,01,134.00	1,01,134.00
Total A	<u>1,60,00,866.51</u>	<u>1,71,18,251.51</u>
<b>INTERNAL ACCOUNTS</b>		
Cash in hand	3,899.00	2,427.00
Investment with Andhra Bank	33,43,763.75	36,27,770.00
Indian Overseas Bank SB # 623	70,853.73	3,41,744.06
FDR with IOB	87,89,258.00	99,75,101.00
Accrued Interest	31,962.00	16,929.00
TDS From us	2,20,836.00	2,28,682.00
FCRA / Internal Control	(11,706.00)	(11,706.00)
Total B	<u>1,24,48,866.48</u>	<u>1,41,80,947.06</u>
Grand Total (A+B)	<u><b>2,84,49,732.99</b></u>	<u><b>3,12,99,198.57</b></u>

**2. OTHER RECEIPTS**

Animal Husbandry	1,15,492.00
Pisciculture	1,86,010.00
Aids & Appliance Received	4,05,550.00
Training Hall Charges	9,800.00
Physiotherapy Fees	78,100.00
Contribution from Students	95,200.00
Bus Fees	42,750.00
Local Contribution	6,58,660.00
Garden & Farm(Net)	1,48,968.00
Lodging Charges	4,100.00
Miscellaneous Receipts	1,61,620.00
	<u><b>19,06,250.00</b></u>

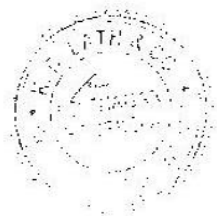


*[Signature]*  
**PRESIDENT**  
**VIKAS DEEPTI**  
**BARGARH**

*[Signature]*  
**TREASURER**  
**VIKAS DEEPTI**  
**BARGARH**

**SCHEDULE ANNEXED TO ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

	Amount ₹
<b>3. RECURRING EXPENSES</b>	
Ards & Appliances	10,400.00
Audit Fees	46,287.00
Bank Charges	6,721.67
Bicycle for CBR Worker	7,500.00
Camp for Awareness Raising for Parents of CWD's	8,160.00
Camp for CP & MR Children along with their Parents	62,017.00
CHAI Salary of CBR Worker	55,362.00
Children's Day Celebration	29,985.00
Clothing	10,642.00
Computer Maintenance	4,710.00
Dissemination	2,200.00
Education for Disabled Children	10,281.00
Education for lepers	12,285.00
EPF	1,71,428.00
Festivals & Occasion	25,938.00
Health Camp for the CWD's with Parents	79,112.00
Health Care for Disabled Children	69,928.00
Health Care for Lepers	4,400.00
Homebased Therapy	23,504.00
House Maintenance	51,458.00
Inclusive Primary & Secondary Education	88,627.00
Leper Colony Maintenance	45,450.00
Lepers Maintenance	1,58,610.00
Labour Maintenance	1,31,105.00
Maintenance of Vikas Bhavan	3,26,434.00
Medication	6,217.00
New Year Celebration	42,696.00
Newspaper & Magazine	2,870.00
Nutrition Expenses	3,26,708.00
Office Maintenance	12,336.00
Operational Cost	25,146.00
Operation Expenses	27,690.00
Orthosis / Prosthesis Expenses	1,31,480.00
Photograph	1,144.00
Physiotherapy Expenses	78,100.00
Postage & Courier Charges	889.00
Printing and Stationery	2,000.00
Sewing Machine for Disable	18,602.00
Power Tiller Maintenance	7,510.00
Salary/Honorarium	3,84,292.00
Special Vocational Training For PWD'S	17,827.00
Training for PWD's on Types & Prevention of Disability	14,850.00
Training on Prevention of Disability & Care for CWD's	13,000.00
Training/Awareness raising for Students	9,750.00
Telephone Charges	12,467.00
Travel & Vehicle Maintenance	99,035.00
University Expenses	8,180.00
Vehicle Insurance Premium	46,588.00
Water & Electricity	60,324.00
Welfare of Physically & Mentally Children	22,26,518.00
World Disability Day Celebration	24,550.00
Workshop Maintenance	1,46,035.00
	<u>51,89,348.67</u>



  
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TREASURER  
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VIKAS BHAVAN  
BARGARH

SCHEDULE ANNEXED TO THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

4. Fixed Assets

	Opening	Additions	Deletion	Closing
Furniture & fixtures	1,26,711.50	4,500.00	-	1,31,211.50
Boundary wall	4,70,274.00	-	-	4,70,274.00
Workshop construction	23,79,707.50	-	-	23,79,707.50
Computer	2,71,261.00	-	-	2,71,261.00
Motor Vehicle	3,99,894.00	-	-	3,99,894.00
Steam Cooking Plant	1,43,000.00	-	-	1,43,000.00
Bus	10,29,075.00	-	-	10,29,075.00
Other Building (Garage & Bathroom)	6,13,366.00	-	-	6,13,366.00
Physiotherapy Equipment	4,66,290.00	-	-	4,66,290.00
Deep Freezer	22,927.00	-	-	22,927.00
Solar System	29,30,938.00	-	-	29,30,938.00
Other Assets	7,82,253.00	-	-	7,82,253.00
Power Tiller	1,20,000.00	-	-	1,20,000.00
Refrigerator	25,600.00	-	-	25,600.00
Grass Cutting Machine	13,200.00	-	-	13,200.00
Water Filter	8,750.00	12,000.00	-	20,750.00
Water Heater	5,500.00	8,300.00	-	13,800.00
Agricultural Equipments	12,500.00	-	-	12,500.00
Air Conditioner	74,300.00	-	-	74,300.00
Television	29,000.00	62,500.00	-	91,500.00
Power Weeder	62,500.00	-	-	62,500.00
Honda Brush Cutter	18,500.00	-	-	18,500.00
	<b>1,00,05,547.00</b>	<b>87,300.00</b>	<b>-</b>	<b>1,00,92,847.00</b>



*Vikas*  
PRESIDENT  
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BARGARH

*Bhava*  
TREASURER  
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BARGARH