

**VIKAS DEEPTI
TORA, BARGARH**

**AUDITED ACCOUNTS (Consolidated)
FOR THE YEAR ENDED ON 31ST MARCH, 2018.**

**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 31/03/2018 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 31/03/2018
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2018

The prescribed particulars are annexed hereto.



For K.D Lath & Co.
Chartered Accountants


(Sudhir Lath)
Partner

Membership No: 059396
Registration No: 306011E

Place :Rourkela
Date : 16/08/2018

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.	2998717
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 Accumulated or 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 for such purposes.	657673
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)	4000000
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.	In Fixed Deposit in Andhra Bank Rs. 40,00,000/-
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 in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
		NIL			

For K.D Lath & Co.
Chartered Accountants



(Signature)
(Sudhir Lath)
Partner

Membership No: 059396
Registration No: 306011E

Place :Rourkela
Date : 16/08/2018

VIKAS DEEPTI
VIKAS BHAVAN
BARGARH

BALANCE SHEET AS ON 31ST MARCH, 2018 (CONSOLIDATED)

	Amount ₹	Amount ₹
CAPITAL & LIABILITIES		
Capital Fund B/F	4,13,92,045.57	
Less: Assets Written Off	1,43,000.00	
Add: Excess of Income over Expenditure as per Income & Expenditure Account	25,06,636.41	4,37,55,681.98
		4,37,55,681.98
ASEETS & PROPERTIES		
Fixed Assets (As per Schedule -4)		1,00,26,947.00
CLOSING CASH & BANK BALANCES (As per Schedule-1)		3,37,28,734.98
		4,37,55,681.98

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

S. LATH, Partner
Membership No. 59396



Rourkela

Dated:

16 AUG 2018

Vikas Deepti
President
**PRESIDENT
VIKAS DEEPTI
BARGARH**

Vikas Deepti
Treasurer
**TREASURER
VIKAS DEEPTI
BARGARH**

VIKAS DEEPTI
VIKAS BHAVAN
BARGARH

**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2018 (CONSOLIDATED)**

	Amount ₹	Amount ₹
INCOME		
RECURRING RECEIPTS		
Donation Received	36,07,276.00 ✓	
Interest on FD	23,85,009.75 ✓	
Interest on Saving Bank Account	80,234.00 ✓	
Other Receipts (As per schedule 2)	<u>15,83,870.00</u>	76,56,389.75
		<u><u>76,56,389.75</u></u>
EXPENDITURE		
RECURRING EXPENSES		
(As per schedule 3)		51,49,753.34
Excess of Income over Expenditure		25,06,636.41
		<u><u>76,56,389.75</u></u>

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: 16 AUG 2018


President
**VIKAS DEEPTI
BARGARH**


Treasurer
**TREASURER
VIKAS DEEPTI
BARGARH**

VIKAS DEEPTI
VIKAS BHAVAN
BARGARH

**RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2018 (CONSOLIDATED)**

	Amount ₹	Amount ₹
RECEIPTS		
OPENING CASH & BANK BALANCES (As per schedule 1)		3,12,99,198.57
RECURRING RECEIPTS		
Donation Received	36,07,276.00	
Interest on FD	23,85,009.75	
Interest on Saving Bank Account	80,234.00	
Other Receipts (As per schedule 2)	<u>15,83,870.00</u>	76,56,389.75
		<u><u>3,89,55,588.32</u></u>
PAYMENTS		
RECURRING EXPENSES (As per schedule 3)		51,49,753.34
NON RECURRING EXPENSES		
Fixed Assets purchased during the year (As per schedule 4)		77,100.00
CLOSING CASH & BANK BALANCES (As per schdule-1)		3,37,28,734.98
		<u><u>3,89,55,588.32</u></u>

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: 16 AUG 2018

President
PRESIDENT
VIKAS DEEPTI
BARGARH

Treasurer
TREASURER
VIKAS DEEPTI
BARGARH

SCHEDULE ANNEXED TO ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Amount ₹	Amount ₹
	At Opening	At Closing
1. OPENING & CLOSING BALANCES		
FCRA ACCOUNT		
Cash in hand	1,463.00	544.00
Andhra Bank SB A/c # 7029	25,01,103.51	18,25,563.01
Investment with Andhra Bank	1,42,06,309.00	1,56,90,189.00
TDS from us	1,87,472.00	1,87,472.00
FCRA / Internal Control	11,706.00	11,706.00
Accrued Interest	1,09,064.00	-
Advance to MDP Techno Data Solution LLP	-	9,604.00
Advance to Employees	1,01,134.00	1,03,662.00
Total A	1,71,18,251.51	1,78,28,740.01
INTERNAL ACCOUNTS		
Cash in hand	2,427.00	26,470.00
Investment with Andhra Bank	36,27,770.00	39,00,437.75
Indian Overseas Bank SB # 623	3,41,744.06	10,62,325.22
FDR with IOB	99,75,101.00	1,06,93,786.00
Accrued Interest	16,929.00	-
TDS From us	2,28,682.00	2,28,682.00
FCRA / Internal Control	(11,706.00)	(11,706.00)
Total B	1,41,80,947.06	1,58,99,994.97
Grand Total (A+B)	3,12,99,198.57	3,37,28,734.98

	Amount ₹
2. OTHER RECEIPTS	
Aids & Appliance Received	4,26,035.00
Animal Husbandry	48,996.00
Bus Fees	23,450.00
Contribution from Students	91,500.00
Garden & Farm(Net)	1,77,219.00
Local Contribution	6,34,710.00
Lodging Charges	1,000.00
Miscellaneous Receipts	17,500.00
Physiotherapy Fees	55,250.00
Pisciculture	1,08,210.00
	15,83,870.00



B. Anuranga
**PRESIDENT
VIKAS DEEPTI
BARGARH**

R. Dhbe
**TREASURER
VIKAS DEEPTI
BARGARH**

**VIKAS DEEPTI
VIKAS BHAVAN
BARGARH**

SCHEDULE ANNEXED TO ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Amount ₹
3. RECURRING EXPENSES	
Aids & Appliances	45,750.00 ✓
Audit Fees	48,970.00 ✓
Awareness Program For Pregnant Women	14,558.00
Bank Charges	1,692.34 ✓
Camp for CP & MR Children along with their Parents	38,850.00
CBR Facilitator Cost	1,23,673.00
Child Rights For CWD's	15,000.00
Children's Day Celebration	22,758.00
Clothing	18,222.00 ✓
Computer Maintenance	10,110.00 ✓
Education for Disabled Children	22,075.00 ✓
Education for lepers	9,470.00 ✓
Employer Contribution EPF	2,10,906.00
Employer Contribution ESI	98,671.00
Grass Root Level Comic	2,864.00
Festivals & Occasion	71,520.00 ✓
Health Care for Disabled Children	1,49,771.00 ✓
Health Care for Lepers	18,617.00 ✓
Homebased Therapy	48,708.00
IEC Materials	5,200.00
House Maintenance	24,022.00
Inclusive Primary & Secondary Education	62,357.00
Leper Colony Maintenance	1,79,868.00 ✓
Lepers Maintenance	1,41,575.00 ✓
Maintenance of Vikas Bhavan	72,661.00 ✓
Medication	6,967.00
New Year Celebration	39,130.00 ✓
Newspaper & Magazine	9,280.00 ✓
Nutrition Expenses	1,98,677.00 ✓
Land & Holding Tax	645.00 ✓
Office Maintenance	5,190.00 ✓
Operational Cost	16,217.00
Operation Expenses	78,443.00
Orthosis / Prosthesis Expenses	1,04,525.00
Participation For SHG Other	4,500.00
Photograph	48.00 ✓
Physiotherapy Expenses	47,250.00
Postage & Courier Charges	762.00 ✓
Pre School Expenses	4,995.00 ✓
Pre School Teachers Expenses	5,200.00
Printing and Stationery	4,200.00 ✓
Salary Of CBR Workers	8,400.00
Power Tiller Maintenance	2,570.00 ✓
Salary/Honorarium	4,71,430.00 ✓
Speech Therapy	5,625.00
Special Vocational Training For PWD'S	24,880.00
Training on Prevention of Disability & Care for CWD's	10,010.00
Training/Awareness raising for Students	14,500.00 ✓
Telephone Charges	16,798.00 ✓
Training / Awareness Raising Parents	11,198.00
Training Of CBR Workers	2,350.00
Travel & Vehicle Maintenance	95,850.00 ✓
University Expenses	6,625.00
Vehicle Insurance Premium	57,920.00 ✓
Wall Painting	12,500.00
Water & Electricity	69,149.00 ✓
Welfare of Physically & Mentally Children	22,28,136.00 ✓
World Disability Day Celebration	26,093.00
Workshop Maintenance	1,01,822.00
	51,49,753.34



Anurayan
PRESIDENT

Rajesh
TREASURER

VIKAS DEEPTI
VIKAS BHAVAN
BARGARH

SCHEDULE ANNEXED TO THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

4. Fixed Assets

	Opening	Additions	Deletion	Closing
Furniture & fixtures	1,31,211.50	-	-	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	77,100.00	-	30,08,038.00
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	20,750.00	-	-	20,750.00
Water Heater	13,800.00	-	-	13,800.00
Agricultural Equipments	12,500.00	-	-	12,500.00
Air Conditioner	74,300.00	-	-	74,300.00
Television	91,500.00	-	-	91,500.00
Power Weeder	62,500.00	-	-	62,500.00
Honda Brush Cutter	18,500.00	-	-	18,500.00
	1,00,92,847.00	77,100.00	1,43,000.00	1,00,26,947.00



Dr. Anuraj
PRESIDENT
VIKAS DEEPTI
BARGARH

Aditya
TREASURER
VIKAS DEEPTI
BARGARH