

**AUDITOR'S REPORT**

To

The Members,  
**KABIL,**  
New Delhi

- 1 We have audited the attached Balance Sheet (FCRA Account) of **KABIL (PAN: AACTK0965G)**, New Delhi as at **31st March, 2020** and also the Receipt and Payment Account for the period ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2 We have conducted our audit in accordance with Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as, evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3 We report that:
  - (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - (ii) In our opinion, the Society has kept proper books of accounts as required by law so far as appears from our examination of the books.





- (iii) The Balance Sheet and Receipt and Payment Account referred to in this report are in agreement with the books of accounts.
- (iv) In our opinion and to the best of our information and according to the explanations given to us the said financial statements give the information required by the Foreign Contribution (Regulation) Act, in the manner so required and give a true & fair view in conformity with the accounting principles generally accepted in India:
- (a) in case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2020.
- (b) in case of the Receipt and Payment Account of the transactions for the year ended 31<sup>st</sup> March, 2020.

For and on behalf of  
**V. K. Sabharwal & Co.**  
Chartered Accountants  
Firm Reg. No. 016438N



CA. Vinod Kumar Sabharwal  
Proprietor  
M. No.: 097093  
UDIN: 21097093AAAAGF6451



Place: New Delhi  
Date: 15<sup>th</sup> June'2021

**Declaration Certificate of Chief Functionary**

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violating of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

**For KABIL**

*Achintya K. Ghosh*

**ACHINTYA KUMAR GHOSH**

**Executive Director**

Place: NEW DELHI

Date: 21st June'2021





# KABIL

Project Office: 162/9 2nd Floor Kishangarh, Vasant Kunj, New Delhi - 110070

## Foreign Fund (FCRA)

BALANCE SHEET AS AT MARCH 31		Sch	2020		2019	
			Amount (Rs.)		Amount (Rs.)	
<b>SOURCES OF FUNDS</b>						
Capital Assets Fund	1		8,529		9,479	
Corpus Fund	2		-		-	
Restricted Projects Fund	2.1		(1,936)		(24,555)	
Unrestricted Fund	2.2		2,17,516		-	
				2,24,109		(15,076)
				2,24,109		(15,076)
<b>APPLICATION OF FUNDS</b>						
<b>Fixed Assets</b>	1					
Cost Price			44,613		44,613	
Less: Depreciation			36,084	8,529	35,134	9,479
<b>CURRENT ASSETS, LOANS AND ADVANCES (A)</b>						
Cheque-in-Transit			3,00,000		-	
Cash & Bank	3		1,08,369		4,068	
Loans, Advances and Other Receivables	4		828		-	
			4,09,198		4,068	
<b>CURRENT LIABILITIES AND PROVISIONS (B)</b>						
Gratuity Fund			-		-	
Expenses Payable	5		1,34,100		1,600	
Sundry Creditors	4		59,518		27,023	
			1,93,618		28,623	
<b>NET CURRENT ASSETS (A-B)</b>				2,15,580		(24,555)
				2,24,109		(15,076)
<b>Total</b>						

Fund Based Receipts and Payments Accounts

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As per our Report of even date

for V. K. SABHARWAL & CO.

Chartered Accountants

FRN: 016438N

CA. Vinod Kumar Sabharwal

Proprietor

M. No. 097093

Place: New Delhi

Date: 15-June-2021

UDIN: 21097093AAAAGF6451



for and on behalf of KABIL

Chairperson

Executive Director

Treasurer





**KABIL**

Project Office: 162/9 2nd Floor Kishangarh, Vasant Kunj, New Delhi - 110070

**Foreign Fund (FCRA)****INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31**

	2020	2019
	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
<b>INCOME</b>		
Contributions/Grants Received	32,92,328	9,66,000
Donations in kind	-	44,613
Bank Interest	20,297	3,431
<b>Total</b>	<b>33,12,625</b>	<b>10,14,044</b>
<b>EXPENDITURE</b>		
<b>Direct Programme Expenditure</b>		
Honorarium & Stipend	1,27,150	-
Travel & Conveyance to Beneficiaries	27,383	-
Hiring of Infrastructure/ Equipments	11,200	-
Payment to and Provisions for Employees	5,19,300	1,90,000
Consultancy Charges	15,23,030	6,70,000
Travel & Conveyance	8,23,205	1,33,756
<b>Other Operative Expenses</b>		
Printing & Stationery, Books	33,837	-
Postage, Telegram and Telephone	235	80
Bank Charges	489	150
Grant Returned	1,427	-
Miscellaneous Expenditure	5,233	230
<b>Total</b>	<b>30,72,490</b>	<b>9,93,986</b>
<b>Non-Cash Charges</b>		
Depreciation for the year	950	35,134
Less: Met out from Capital Assets Net Value	(950)	(35,134)
<b>Total</b>	<b>30,72,490</b>	<b>9,93,986</b>
<b>Excess of Income over Expenditure for the year</b>	<b>2,40,135</b>	<b>20,058</b>
<b>Excess of Expenditure over Income for the year</b>	<b>-</b>	<b>-</b>
	<b>33,12,625</b>	<b>10,14,044</b>

**APPROPRIATION**

Balance Brought down	2,40,135	20,058
Transfer to/(from)		
Assets Utilization Reserve - Acquisitions (Net)	-	44,613
Restricted Funds	24,123	(26,059)
Unrestricted Funds	2,16,012	1,504

As per our Report of even date  
for **V. K. SABHARWAL & CO.**

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CA. Vinod Kumar Sabharwal

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M. No. 097093

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Chairperson

Executive Director

Treasurer





**KABIL**

Project Office: 162/9 2nd Floor Kishangarh, Vasant Kunj, New Delhi - 110070

**Foreign Fund (FCRA)**

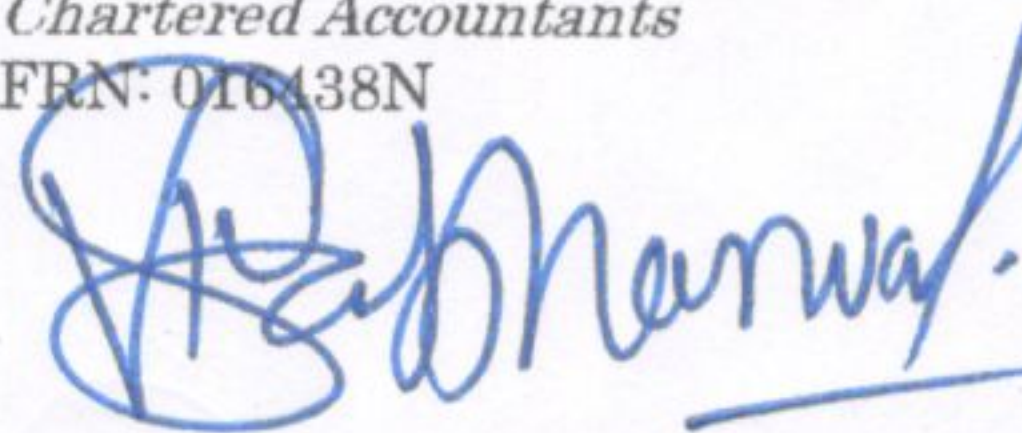
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED MARCH 31	2020	2019
OPENING BALANCE	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
Indian Overseas Bank-FC 107001000099999	4,068	-
Cash in Hand	-	-
RECEIPTS		
Foreign Contributions received	32,92,328	9,66,000
Bank Interest	20,297	3,431
Other Receipts	-	-
Total	33,16,693	9,69,431
PAYMENTS		
Direct Programme Expenditure		
Honorarium & Stipend	1,10,650	-
Travel & Conveyance to Beneficiaries	27,383	-
Hiring of Infrastructure/ Equipments	11,200	-
Payment to and Provisions for Employees	4,99,100	1,90,000
Consultancy Charges	14,10,730	6,68,400
Travel & Conveyance	8,07,958	1,06,813
Other Operative Expenses		
Printing & Stationery, Books	33,837	-
Postage, Telegram and Telephone	315	-
Bank Charges	489	150
Grant Returned	1,427	-
Miscellaneous Expenditure	5,233	-
Total	29,08,323	9,65,363
CLOSING BALANCES		
Indian Overseas Bank-FC 107001000099999	1,08,369	4,068
Cheque-in-Transit	3,00,000	-
	33,16,693	9,69,431

As per our Report of even date  
for **V. K. SABHARWAL & CO.**

Chartered Accountants

FRN: 016438N

for and on behalf of KABIL



CA. Vinod Kumar Sabharwal

Proprietor

M. No. 097093

Place: New Delhi

Date: 15-June-2021

UDIN: 21097093AAAAGF6451



Chairperson



Executive Director

Treasurer





<div> <div>SCHEDULE 1: FIXED ASSETS</div> <div>Foreign Fund (FCRA)</div> <div>Project Office: 162/9 2nd Floor Kishangarh, Vasant Kunj, New Delhi - 110070</div> <div>KABIL</div> </div>										Rs
Assets	GROSS BLOCK			DEPRECIATION				Written down value as at		
	As at 01-Apr-19	Additions	Deletion/ Transfer	As at 31-Mar-20	Up to 01-Apr-19	Additions	Deletion	Up to 31-Mar-20	31-Mar-20	31-Mar-19
Owned Assets										
Furniture and Fixtures	44,613	-	-	44,613	35,134	950		36,084	8,529	9,479
Total Assets	44,613	-	-	44,613	35,134	950	-	36,084	8,529	9,479
Previous Year	-	44,613	-	44,613	-	35,134		35,134	9,479	

As per our Report of even date  
for **V. K. SABHARWAL & CO.**  
Chartered Accountants  
FRN: 016438N

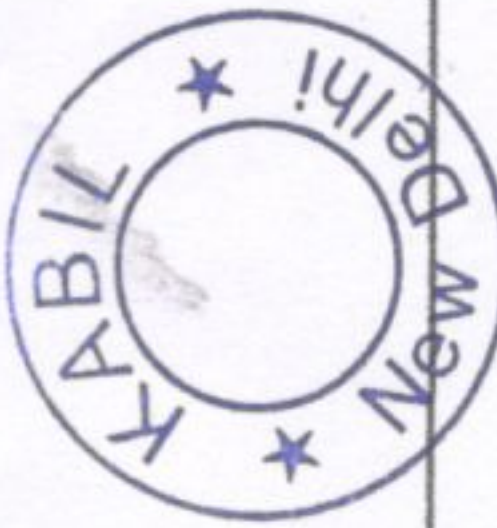
*Sabharwal*  
CA. Vinod Kumar Sabharwal  
Proprietor  
M. No. 097093

Place: New Delhi  
Date: 15-June-2021  
UDIN: 21097093AAAAAGF6451

for and on behalf of KABIL



*V*  
Chairperson  
*Hitesh K. Goh*  
Executive Director  
*[Signature]*  
Treasurer





**KABIL**

Project Office: 162/9 2nd Floor Kishangarh, Vasant Kunj, New Delhi - 110070

Foreign Fund (FCRA)

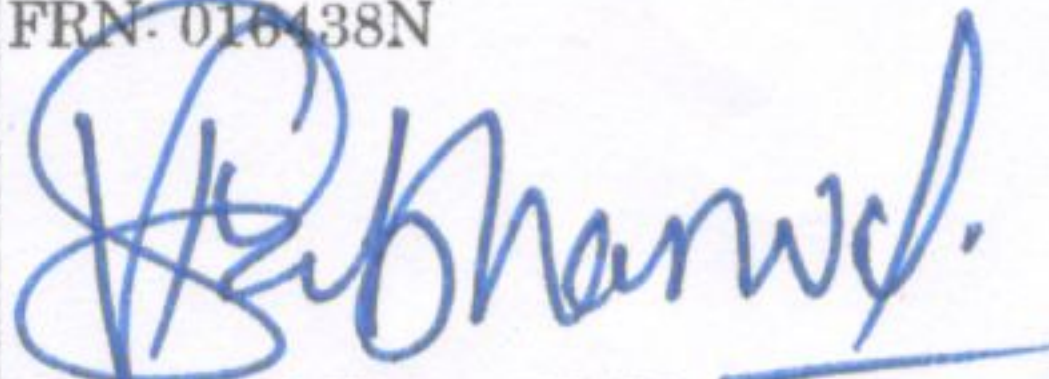
Schedule to Balance Sheet as at March 31

	2020	2019
	Amount (Rs.)	Amount (Rs.)
<b>Sch: 2.0: Corpus Fund</b>		
Opening	-	-
Addition 2019-20	-	-
<b>Sch: 2.1: Restricted Fund</b>		
Oxfam India	941	(24,555)
Raiv Gandhi Fondaion	(2,877)	(1,936)
<b>Sch: 2.2</b>		
Kabil Foreign Fund	2,17,516	2,17,516
<b>Total</b>	<b>2,15,580</b>	<b>(24,555)</b>
<b>Sch 3: Cash &amp; Bank Balance</b>		
Cash in Hand	-	-
Indian Overseas Bank-FC 107001000099999	1,08,369	1,08,369
<b>Sch 4: Loans, Advances and Other Receivables</b>		
<b>Staff</b>		
Travel & Work Advance	-	828
<b>Sundry Creditors</b>		
Work Advance to Staff	190	220
Advance Resource Persons	42,828	26,803
Advance Vendors	16,500	-
	<b>59,518</b>	<b>27,023</b>
<b>Sch 5: Expenses Payable</b>		
Salary	20,200	-
Consultancy	1,01,070	-
TDS Payable	12,830	1,34,100
	<b>1,34,100</b>	<b>1,600</b>

As per our Report of even date  
for V. K. SABHARWAL & CO.

Chartered Accountants

FRN: 016438N



CA. Vinod Kumar Sabharwal

Proprietor

M. No. 097093

Place: New Delhi

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for and on behalf of KABIL

Chairperson

Executive Director

Treasurer





KABIL									
Sch 6: Fund Based Receipt & Payment Account as on March 31, 2020 Foreign Fund (FCRA)									
Project Office: 162/9 2nd Floor Kishangarh, Vasant Kunj, New Delhi - 110070									
S. No.	Sources	Opening Balance 01-04-2019	RECEIPTS		PAYMENTS			Rs	
			Contributions/Grant	Other	Total	Recurring	Capital	Appropriated/Adjusted	Total Payment
1	Projects Fund								
	Oxfam India	(26,059)	2,92,328	-	2,92,328	2,63,901	-	1,427	2,65,328
2	Rajiv Gandhi Foundation	-	30,00,000	-	30,00,000	28,02,877	-	2,00,000	30,02,877
	Total Project Fund	(26,059)	32,92,328	-	32,92,328	30,66,778	-	2,01,427	32,68,205
3	General Fund								
	Kabil Foreign Fund	1,504	2,00,000	20,297	2,20,297	4,285	-	-	4,285
	Total General Fund	1,504	2,00,000	20,297	2,20,297	4,285	-	-	4,285
	Total Fund	(24,555)	34,92,328	20,297	35,12,625	30,71,063	-	2,01,427	32,72,490
									2,18,457
									2,877.00

As per our Report of even date  
for V. K. SABHARWAL & CO.  
Chartered Accountants  
FRN: 016438N

*Sabharwal*

CA. Vinod Kumar Sabharwal  
Proprietor  
M. No. 097093

Place: New Delhi  
Date: 15-June-2021  
UDIN: 21097093AAAAAGF6451

for and on behalf of KABIL



*Ashwini K. Gul*  
Chairperson  
Executive Director

*[Signature]*  
Treasurer

