



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, 2024** 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 31st March, 2024.
- (b) in case of the Receipt and Payment Account of the transactions for the year ended 31st March, 2024.

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



CA. Vinod Kumar Sabharwal
Proprietor
M. No.: 097093
UDIN: 24097093BKCJAU3764



Place: New Delhi
Date: 30th November'2024

KABIL

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

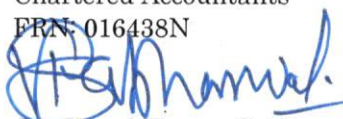
Foreign Fund (FCRA)

BALANCE SHEET AS AT MARCH 31	Sch	2024		2023	
SOURCES OF FUNDS					
Capital Assets Fund	1	1,65,489		2,09,688	
Corpus Fund	2	-		-	
Restricted Projects Fund	2.1	9,52,609		1,91,173	
Unrestricted Fund	2.2	62,146		61,539	
			11,80,245		4,62,401
Total			11,80,245		4,62,401
APPLICATION OF FUNDS					
Fixed Assets					
Cost Price	1	3,85,115		3,20,055	
<i>Less: Depreciation</i>		2,19,626	1,65,489	1,10,367	2,09,688
CURRENT ASSETS, LOANS AND ADVANCES (A)					
Cheque-in-Transit		-		-	
Cash & Bank	3	10,10,679		3,32,590	
Loans, Advances and Other Receivables	4	4,077		727	
		10,14,756		3,33,317	
CURRENT LIABILITIES AND PROVISIONS (B)					
Gratuity Fund		-			
Expenses Payable	5	-		7,455	
Sundry Creditors	6	-		73,149	
		-		80,604	
NET CURRENT ASSETS (A-B)			10,14,756		2,52,713
Total			11,80,245		4,62,401

Fund Based Receipts and Payments Accounts

6

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


CA. Vinod Kumar Sabharwal
Proprietor
M. No. 097093
UDIN: 24097093BKCAU3764
Place: New Delhi
Date: 30th November 2024



for and on behalf of KABIL

 
Chairperson Executive Director Treasurer



Audited Financial Statements for the year ended March 31, 2024

KABIL
162/9 2nd Floor Kishangarh, Vasant Kunj, New Delhi - 110070
Foreign Fund (FCRA)

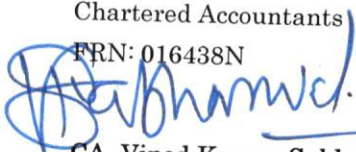
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31		2024	2023
INCOME			
Contributions/Grants Received		69,23,107	33,59,433
Bank Interest		69,559	28,966
Other Receipts		-	-
Total		69,92,666	33,88,399
EXPENDITURE			
Direct Programme Expenditure			
Raw Materials/Inputs/Consumables for farmers	11,25,767	52,23,566	28,01,337
Transportation of Materials for project	68,103	-	-
Programme Wages & Honorarium to farmers	3,15,278	-	1,46,708
Livelihood Trainer's fees	7,68,860	-	6,16,000
Project Staff Salaries & Benefits	22,07,922	-	12,09,822
Travel for Project Activity	5,29,950	-	4,78,446
Rent, Water and Electricity for Project	98,660	-	42,259
Hiring of Infrastructure/ Equipments for Training	43,966	-	32,660
Fixed Assets for Project	65,060	-	2,75,442
Administrative Expenses			
Salary & Benefits Admin Staff	94,860	10,07,057	4,40,187
Professional Consultancy Charges	3,19,340	-	55,335
Travel & Conveyance for administrative purpose	93,858	-	1,24,000
Rent, Water & Electricity for Head Office	2,50,300	-	29,413
Printing & Stationery, Books	34,547	-	88,830
Postage, Telegram and Telephone	27,326	-	7,318
Repairs and Maintenance - Equipment	20,369	-	7,960
Bank Charges	1,862.26	-	19,380
Auditors Remuneration	70,800	-	644
Miscellaneous Expenditure	93,795	-	47,200
Total		62,30,623	32,41,524
Non-Cash Charges			
Depreciation for the year		1,09,259	72,661
Less: Met out from Capital Assets Net Value		(1,09,259)	(72,661)
Total		62,30,623	32,41,524
Excess of Income over Expenditure for the year		7,62,043	1,46,875
Excess of Expenditure over Income for the year		-	-
		69,92,666	33,88,399
APPROPRIATION			
Balance Brought down		7,62,043	1,46,875
Transfer to/(from)			
Restricted Funds		7,61,436	1,91,173
Unrestricted Funds		607.00	(44,298)

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

for and on behalf of KABIL

Chartered Accountants

FRN: 016438N



CA. Vinod Kumar Sabharwal

Proprietor

M. No. 097093

UDIN: 24097093BKCJAU3764

Place: New Delhi

Date: 30th November 2024




Chairperson


Executive Director


Treasurer



Audited Financial Statements for the year ended March 31, 2024

KABIL

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

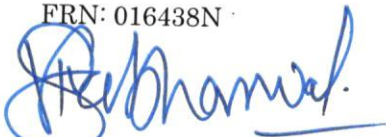
Foreign Fund (FCRA)

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED MARCH 31	2024		2023	
OPENING BALANCE				
Indian Overseas Bank-FC utilisation		1,70,121		1,14,442
State Bank of India FC Receipt		1,62,469		-
RECEIPTS				
Foreign Contributions received		69,23,107		33,59,433
Bank Interest		65,485		28,966
TOTAL		73,21,182		35,02,841
PAYMENTS				
Direct Programme Expenditure		53,03,500		27,21,403
Raw Materials/Inputs/Consumables for farmers	11,25,767		-	
Transportation of Materials for project	68,103		-	
Programme Wages & Honorarium to farmers	3,45,087		1,16,899	
Livelihood Trainer's fees	7,68,860		6,16,000	
Project Staff Salaries & Benefits	22,15,377		12,02,367	
Travel for Project Activity	5,72,620		4,35,776	
Rent, Water and Electricity for Project	98,660		42,259	
Hiring of Infrastructure/ Equipments for Training	43,966		32,660	
Fixed Assets for Project	65,060		2,75,442	
Administrative Expenses		10,07,003		4,39,517
Salary & Benefits Admin Staff	94,860		55,335	
Professional Consultancy Charges	3,19,340		1,24,000	
Travel & Conveyance for administrative purpose	93,131		29,413	
Rent, Water & Electricity for Head Office	2,50,970		88,160	
Printing & Stationery, Books	34,547		7,318	
Postage, Telegram and Telephone	27,326		7,960	
Repairs and Maintenance - Equipment	20,369		19,380	
Bank Charges	1,862		644	
Auditors Remuneration	70,800		47,200	
Miscellaneous Expenditure	93,798		60,107	
Other Payments				
Travel & Work Advance		-		727
Payment of Previous Year's Liabilities/Sundry Creditors		-		8,604
CLOSING BALANCES				
Indian Overseas Bank-FC utilisation		9,19,618		1,70,121
State Bank of India FC Receipt		91,061		1,62,469
		73,21,182		35,02,841

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

Chartered Accountants

ERN: 016438N



CA. Vinod Kumar Sabharwal

Proprietor

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UDIN: 24097093BKCJAU3764

Place: New Delhi

Date: 30th November 2024



for and on behalf of KABIL


Chairperson


Executive Director


Treasurer



Audited Financial Statements for the year ended March 31, 2024

KABIL

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

SCHEDULE 1: FIXED ASSETS Foreign Fund (FCRA)

Assets	GROSS BLOCK				DEPRECIATION			Written down value as at	
	As at 01-Apr-23	Additions	Deletion/ Transfer	As at 31-Mar-24	Up to 01-Apr-23	Additions	Deletion	Up to 31-Mar-24	31-Mar-23
Owned Assets									
Furniture and Fixtures	68,283	15,850	-	84,133	39,588	3,669	-	43,257	40,876
Office Equipments	21,130	44,460	-	65,590	1,585	8,246	-	9,831	55,759
Laptops & Printers	2,30,642	-	-	2,30,642	69,194	96,869	-	1,66,063	64,579
Electrical Fittings	-	4,750	-	4,750	-	475	-	475	4,275
Total Assets	3,20,055	65,060	-	3,85,115	1,10,367	1,09,259	-	2,19,626	1,65,489
<i>Previous Year</i>	<i>44,613</i>	<i>2,75,442</i>	<i>-</i>	<i>3,20,055</i>	<i>37,706</i>	<i>72,661</i>	<i>-</i>	<i>1,10,367</i>	<i>2,09,688</i>

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

Chartered Accountants

FRN: 016438N



CA. Vinod Kumar Sabharwal
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for and on behalf of KABIL

 Chairperson
 Executive Director
 Treasurer



Audited Financial Statements for the year ended March 31, 2024

KABIL

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

Foreign Fund (FCRA)

Schedule to Balance Sheet as at March 31

	2024	2023
Sch: 2.0: Corpus Fund		
Opening	-	-
Addition 2023-24	-	-
Sch: 2.1: Restricted Fund		
Oak Foundation	9,52,609	1,91,173
Sch: 2.2: Unrestricted Fund		
Kabil Foreign Fund	62,146	61,539
Total	10,14,756	2,52,713
Sch 3: Cash & Bank Balance		
Cash in Hand	-	-
Indian Overseas Bank	9,19,618	1,70,121
State Bank of India	91,061	1,62,469
Sch 4: Loans, Advances and Other Receivables		
Staff		
Travel & Work Advance	3	727
TDS Recoverable	4,074	-
		727
Sch 5: Current Liabilities		
Sundry Creditors		
Work Advance to Staff	-	42,670
Advance Resource Persons	-	-
Advance Vendors	-	30,479
		73,149
Sch 6: Expenses Payable		
Salary	-	7,455
Consultancy	-	-
TDS Payable	-	-
		7,455
		7,455

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

UDIN: 24097093BKCJAU3764

Place: New Delhi

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 Chairperson
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 Treasurer



Audited Financial Statements for the year ended March 31, 2024

KABIL

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

Sch 6: Fund Based Receipt & Payment Account as on March 31, 2024

Foreign Fund (FCRA)

S. No.	Sources	Opening Balance 04-2023	RECEIPTS			PAYMENTS			Rs						
			01 Contributions/Grant	Other	Total	Recurring	Capital	Appropriated/ Adjusted	Total Payment	Unspent	Overspent				
1	Projects Fund														
	Oak Foundation	1,91,173.34	69,23,107.00	68,952.00	69,92,059.00	61,65,563.26	65,060.00	-	62,30,623.26	9,52,609.08	-				
	Total Project Fund	1,91,173.34	69,23,107.00	68,952.00	69,92,059.00	61,65,563.26	65,060.00		62,30,623.26	9,52,609.08					
2	General Fund														
	Kabil Foreign Fund	61,539.44	-	607.00	607.00	-	-	-	-	62,146.44	-				
	Total General Fund	61,539.44		607.00	607.00					62,146.44					
	Total Fund	2,52,712.78	69,23,107.00	69,559.00	69,92,666.00	61,65,563.26	65,060.00		62,30,623.26	10,14,755.52					
	<i>Previous Year</i>	<i>1,05,837.62</i>	<i>33,59,433.00</i>	<i>28,966.00</i>	<i>33,88,399.00</i>	<i>29,66,081.84</i>	<i>2,75,442.00</i>		<i>32,41,523.84</i>	<i>2,52,712.78</i>					

As per our Report of even date
for V. K. SABHARWAL & CO.
Chartered Accountants
FRN: Q16438N

Sabharwal

CA. Vinod Kumar Sabharwal
Proprietor
M. No. 097093
UDIN: 24097093BKJAU3764
Place: New Delhi
Date: 30th November 2024



for and on behalf of KABIL

Chairperson
Chairperson

Executive Director
Executive Director

Treasurer
Treasurer

