

FORM NO. 10 B
[See rule 17 B]

**AUDIT REPORT UNDER SECTION 12 A (1)(b) OF THE INCOME TAX ACT, 1961 IN
THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS**

We have examined the Balance-sheet of **GRAMIN VIKAS SEWA SAMITI, Vill: Bhaisahiya, Post: Dudhaura (Diliya), Basti (U.P.)** as at 31st March, 2021 and the Income & Expenditure account for the year ended on that date which are in agreement with the Books of Accounts maintained by the said Society.

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 society visited by us so far as appears from our examination of books and proper returns adequate for the purpose of audit have been received, subject to the comments given below: -

Refer to "SCHEDULE" annexed herewith

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

- (i) In the case if the Balance sheet of the state of affairs of the above named Society as at 31st March, 2021, and
- (ii) In the case of the Income & Expenditure account, of the surplus of its accounting year ending on 31st March, 2021.

The prescribed particulars are annexed hereto.

For **RAJESH MAHADEO & CO.**
CHARTERED ACCOUNTANTS

(CA R.K. Gupta)
Proprietor

DATE : 03/09/2021
PLACE : Basti

Membership No. - 074194
Firm Regd. No. - 005568C
UDIN - 21074194AAABYN5894

GRAMIN VIKAS SEWA SAMITI

Vill: Bhaisahiya, Post: Dudhaura (Diliya), Basti (U.P.)

F. Y. 2020-2021**A N N E X U R E****STATEMENT OF PARTICULARS****I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE: -**

1. Amount of income of the previous year applied to Charitable or Religious purpose in India during that year. : ₹ 69,41,975.00
2. Whether the trust/ 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 purpose in India during the previous year. : No
3. Amount of income (accumulated or set apart/ finally set apart) for application to Charitable or Religious purpose, to the extent it does not exceed 25% of the income derived from property held under trust (wholly/ in part only) for such purposes. : Nil
4. Amount of income eligible for exemption under section 11(1) (c) (Give details). : Nil
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). : Nil
6. Whether the amount of income 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. : Not applicable
7. Whether any part of 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(1B)? If so, the details thereof. : Nil
8. Whether during the previous year, any part of the income accumulated or set apart for specified purpose under section 11(2) in any earlier year: -
 - (a) Has been applied for purposes other than charitable or religious purpose 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) (iii), or : Not applicable
 - (c) Has not been utilized 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



GRAMIN VIKAS SEWA SAMITI

Vill: Bhaisahiya, Post: Dudhaura (Diliya), Basti (U.P.)

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 trust 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 the security, if any. | : | No |
| 2. Whether any land, building or other property of the trust 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. | : | Salary to Shri Ambuj Yadav = ₹ 2,52,000/= |
| 4. Whether the services of the trust 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 trust 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 trust during the previous year to any such person? If so, give details thereof together with the consideration received. | : | No |
| 7. Whether any income or property of the trust was diverted during the previous year in favor of any such person? If so, give details thereof together with the amount of income or value of the property so diverted. | : | No |
| 8. Whether the income or property of the trust was used on 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:

 --NIL--

For RAJESH MAHADEO & CO.
 CHARTERED ACCOUNTANTS



(CA R.K. Gupta)
 Proprietor

Membership No. - 074194

Firm Regd. No. - 005568C

UDIN - 21074194AAABYN5894

DATE : 03/09/2021

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GRAMIN VIKAS SEWA SAMITI

Vill: Bhaisahiya, Post: Dudhaura (Diliya), Basti (U.P.)

“ SCHEDULE ”

ACCOUNT POLICIES AND NOTES ANNEXED TO AND FORMING PART OF
FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2021

SIGNIFICANT ACCOUNTING POLICIES:

(A) **ACCOUNTING CONVENTION** :-

The Financial Statements have been prepared under the Historical Cost Convention .

(B) **BASIS OF ACCOUNTING** :-

Merchantile System of Accounting has been followed by the Assessee.

(C) **INCOME & EXPENDITURE** :-

All Items of Expenses & Income are accounted for on Accrual Basis.

(D) **DEPRECIATION** :-

Depreciation on Fixed Assets has been charged on w.d.v. method.

For RAJESH MAHADEO & CO.
CHARTERED ACCOUNTANTS



(R.K. Gupta)
Proprietor

DATE : 03/09/2021

PLACE : Basti

Membership No. - 074194

Firm Regd. No. - 005568C

UDIN – 21074194AAABYN5894

GRAMIN VIKAS SEWA SAMITI

Vill. Bhai Sahiya , Post- Dudhaura (Diliya) , Distt:- Basti (U.P.)

PAN :- AAATG5248A

BALANCE - SHEET AS ON 31ST MARCH, 2021

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
GENERAL FUND ACCOUNT: -	1257932.41	FIXED ASSETS: -	361119.23
Opening Balance	1149041.54	(Annexure"1")	
Add: Surplus during year	108890.87		
UNSECURED LOAN :- (Old Balance)	1492370.00	CURRENT ASSETS: -	1052240.88
Loan from Members	462500.00	Cash G.V.S.S. Main A/c	156554.88
LPS Marketing & Research Pvt. Ltd.	1029870.00	Cash L.W.S. A/c	1724.00
UNSPENT GRANT :-		Cash A/c (NTCTM)	6500.00
NABARD (Rural Haat)	300000.00	Cash A/c (Childline 1098 Service , Balrampur)	2500.00
CURRENT LIABILITIES :-	2181557.00	Punjab and Sindh Bank	4982.00
Audit Fee Payable	12000.00	Bandhan Bank	452271.00
Loan From Members against Grant	551913.00	Bank of Maharastra GVSS Main A/c 0626	106786.00
Expenses Payable (Childline India Foundation) , Balrampur	487128.00	Bank of Maharastra A/c- 4298	2116.00
Expenses Payable (NABARD , MEDP Programme)	322540.00	Bank of Maharastra GVSS Main A/c- 7197(Reconciliation Enclosed)	10021.00
Expenses Payable (SHG Formation and Linkage)	126000.00	Union Bank of India A/c- 3480	5458.00
Expenses Payable (Childline India Foundation) , Basti	681976.00	Bank of Maharastra A/c- 2004	3417.00
R/o	0.10	Bank of Maharastra A/c- 7998	3.00
TOTAL	5231859.51	Bank of Maharastra GVSS Main A/c- 3999	2.00
		Union Bank of India A/c- 12390 (Govt. A/c)	299906.00
		Grant Receivable :- (Annexure"2")	3818499.40
		TOTAL	5231859.51

In terms of our separate report of even date attached herewith .

For RAJESH MAHADEO & CO.,
CHARTERED ACCOUNTANTS

DATE : 03/09/2021

PLACE: BASTI.

(CA. R.K. Gupta)
Proprietor

Membership No. - 074194

Firm Regd. No. - 005568C

UDIN - 21074194AAABYN5894

For GRAMIN VIKAS SEWA SAMITI



 (PRESIDENT) (SECRETARY)
President Secretary
Gramin Vikas Sewa Samiti
Basti (U.P.)

GRAMIN VIKAS SEWA SAMITI

Vill. Bhai Sahiya , Post- Dudhaura (Diliya) , Distt:- Basti (U.P.)

PAN :- AAATG5248A

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2021

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Salary / Honorarium	356700.00	By Membership Fee	15480.00
" Office Rent	185000.00	" Donation	1010459.00
" Website Renewal	5000.00	" Bank Interest	16140.00
" Audit Fees	12000.00	" Training Income	78500.00
" Office Expenses	107000.00		
" Covid - 19 Expenses	76210.00		
" World AIDS Day	21450.00		
" Climate Change Programme Expenses	27560.00	Grant in Aid :-	6963874.00
" SHGs formation and linkages	724680.00	" NABARD (for SHGs formation and linkages)	721500.00
" SHGs Group Leader Training	62180.00	" NABARD (for SHGs Group Leader Training)	60966.00
" Micro Enterpenureship Development Prog.	322540.00	" NABARD (Exposer Visit)	6000.00
" Awareness Materials / IEC	45250.00	" NABARD (for MEDP)	320400.00
" National Training Center for Technology and Management	82260.00	" NABARD (Rural Haat)	13126.00
" UPSACS for IT Project	3684.00	" UPVHA , Lucknow (for Amplify Change Programme)	108678.00
" Amplify Change Programme	127709.00	" Uttar Pardesh State AIDS Control Society Lucknow (for link Worker Scheme Project)	2905992.00
" Rural Haat (NABARD)	14560.00	" Childline India Foundation (for Childline 1098 Service , Balarampur)	1400944.00
" Link Worker Scheme Project	2905992.00	" Childline India Foundation (for Childline 1098 Service ,Basti)	1426268.00
" Exposer Visit (NABARD)	6270.00	" Amplify Change Programme (Pr. Year Unspent Grant)	19031.00
" Childline 1098 Service , Balrampur	1427800.00		
" Childline 1098 Service , Basti	1427152.00		
" Depreciation (Annexure"1")	53596.13		
" SURPLUS :			
Excess of Income over Expenditure t/f to General Fund Account	108890.87		
TOTAL	8103484.00	TOTAL	8103484.00

In terms of our separate report of even date attached herewith .

For RAJESH MAHADEO & CO.,
CHARTERED ACCOUNTANTS

DATE : 03/09/2021

PLACE: BASTI.

(CA., R.K. Gupta)
Proprietor

For GRAMIN VIKAS SEWA SAMITI

(PRESIDENT) (SECRETARY)
President.
Secretary
Gramin Vikas Sewa Samiti
Basti (U.P.)

Membership No. - 074194

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GRAMIN VIKAS SEWA SAMITI

Vill. Bhai Sahiya , Post- Dudhaura (Diliya) , Distt:- Basti (U.P.)

PAN :- AAATG5248A

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2021

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
To Opening Balance	520244.88	By Salary / Honorarium	356700.00
" Membership Fee	15480.00	" Office Rent	185000.00
" Donation	1010459.00	" Website Renewal	5000.00
" Bank Interest	16140.00	" Office Expenses	107000.00
" Loan From Members against Grant	517879.00	" Covid - 19 Expenses	76210.00
" Training Income	78500.00	" World AIDS Day	21450.00
" NABARD Lucknow (Grant of Previous Year)	84000.00	" Climate Change Programme Expenses	27560.00
Grant in Aid :-	1121992.00	" Training Center Expenses	82260.00
" NABARD (for SHGs formation and linkages) 721500.00		" SHGs formation and linkages	598680.00
" NABARD (Exposer Visit) 6000.00		" SHGs Group Leader Training	62180.00
" NABARD (for SHGs Group Leader Training) 60966.00		" UPSACS for IT Project	3684.00
" NABARD (Rural Haat) 13126.00		" Amplify Change Programme	127709.00
" NABARD (for MEDP) 320400.00		" Link Worker Scheme Project	2905992.00
" Uttar Pradesh Voluntry Health Association , Lucknow for Amplify Change Programme) 108678.00		" Rural Haat (NABARD)	14560.00
" NABARD (Rural Haat) (Unspent) 300000.00		" Childline 1098 Service , Balrampur	940672.00
" <u>Uttar Pradesh State AIDS Control Society Lucknow (for link Worker Scheme Project)</u> 2848162.00		" Exposer Visit (NABARD)	6270.00
F.Y. 2019-2020 174622.00		" Grant Refund of Swachha Bharat Abhiyan	25000.00
F.Y. 2020-2021 2673540.00		" Childline 1098 Service , Basti	745176.00
" Childline India Foundation (for Childline 1098 Service , Balarampur) 683529.00		" U L Payment of Members	300000.00
" Childline India Foundation (for Childline 1098 Service , Basti) 689152.00		" U L Payment (Bharat Uday)	35000.00
		" Previous Year out standing (Audit Fee Paid)	12000.00
		" Repayment of Loan against Grant	258622.00
		" Awareness Materials/ IEC	45250.00
		" Cash & Bank Balances	1052240.88
TOTAL	7994215.88	TOTAL	7994215.88

In terms of our separate report of even date attached herewith .

For RAJESH MAHADEO & CO.,
 CHARTERED ACCOUNTANTS



Membership No. - 074194

Firm Regd. No. - 005568C

UDIN - 21074194AAABYN5894

For GRAMIN VIKAS SEWA SAMITI

(President) (Secretary)
Gramin Vikas Sewa Samiti
Basti (U.P.)

DATE : 03/09/2021

PLACE: BASTI.

GRAMIN VIKAS SEWA SAMITI

Vill. Bhaisahiya , Post- Dudhaura (Diliya) , Distt:- Basti (U.P.)

ANNEXURE "1"

DETAILS OF FIXED ASSETS FOR THE YEAR ENDING 31ST MARCH, 2021

S. NO.	PARTICULARS	RATE OF DEP.	OPENING BALANCE	ADDITION	TOTAL	DEPRECIATION	CLOSING BALANCE
1	Land	--	145000.00	--	145000.00	--	145000.00
2	Furniture & Fixtures	10%	75466.55	--	75466.55	7546.66	67919.89
3	Machine & Equipment	15%	4736.10	--	4736.10	710.42	4025.68
4	Electric Fan & Fitting	15%	1050.91	--	1050.91	157.64	893.27
5	Library Book	15%	4606.97	--	4606.97	691.05	3915.92
6	Loud Speaker	15%	3915.05	--	3915.05	587.26	3327.79
7	Cycle	15%	849.25	--	849.25	127.39	721.86
8	Invertor	15%	52163.08	--	52163.08	7824.46	44338.62
9	Battery	15%	2453.47	--	2453.47	368.02	2085.45
10	Digital Camera	15%	5593.12	--	5593.12	838.97	4754.15
11	Coolar	15%	1539.70	--	1539.70	230.96	1308.74
12	Stabilizers	15%	970.60	--	970.60	145.59	825.01
13	Trally	15%	167.14	--	167.14	25.07	142.07
14	Generator	15%	4518.26	--	4518.26	677.74	3840.52
15	Entertainment Items	15%	609.90	--	609.90	91.49	518.41
16	Telephone Set	15%	142.05	--	142.05	21.31	120.74
17	Surgical Items	15%	606.50	--	606.50	90.98	515.52
18	TVS Scooty	15%	7211.11	--	7211.11	1081.67	6129.44
19	Mega Phone	15%	451.21	--	451.21	67.68	383.53
20	Camera Phone	15%	4237.46	--	4237.46	635.62	3601.84
21	Printer	15%	30778.50	--	30778.50	4616.78	26161.72
22	Computer	40%	67648.43	--	67648.43	27059.37	40589.06
TOTAL			414715.36	--	414715.36	53596.13	361119.23



GRAMIN VIKAS SEWA SAMITI
Vill. Bhaisahiya, Post- Dudhaura (Diliya), Distt:- Basti (U.P.)

ANNEXURE "2"

GRANT RECEIVABLE DETAILS AS ON 31/03/2021

S. NO.	PARTICULARS	OPENING BALANCE	RECEIVED	SHORT RECEIVED T/F IN GENERAL FUND	ADDITION	CLOSING BALANCE
1	BCS Consultation Pvt. Ltd.	625760.00	--	--	--	625760.00
2	UPSACS For LWS Prog.	541431.40	174622.00 (03/03/2021)	--	232452.00	599261.40
3	Chidline India Fundation , Basti	--	--	--	737116.00	737116.00
4	Chidline India Fundation , Balarampur	--	--	--	717415.00	717415.00
5	UPSACS For IT Prog. (17-18)	895315.00	--	--	--	895315.00
6	UPSACS For IT Prog. (16-17)	243632.00	--	--	--	243632.00
7	NABARD , Lucknow	84000.00	84000.00 (17-06-2020)	--	--	--
TOTAL		2390138.40	258622.00	--	1686983.00	3818499.40



GRAMIN VIKAS SEWA SAMITI
Vill. Bhaisahiya , Post- Dudhaura (Diliya) , Distt:- Basti (U.P.)

BANK OF MAHARASHTRA
(A/C NO. 60026147197)

BANK RECONCILIATION STATEMENT AS ON 31/03/2021

PARTICULARS	AMOUNT(₹)
Bank Balance as per Bank Statement as on 31/03/2021	51761.00
Less: offline P.F.M.S. Payment Issued against Link worker Scheme but Not Clear by Bank Till 31/03/2021	41740.00
Bank Balance As Per Books of Accounts as on 31/03/2021	10021.00

