

**FORM NO. 10 B**  
**[ See rule 17 B ]**

**AUDIT REPORT UNDER SECTION 12 A (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 31<sup>st</sup> March, 2019 and the Income & Expenditure  
account for the year ended on that date which are in agreement with the Books of account  
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 31<sup>st</sup> March, 2019, and
- (ii) In the case of the Income & Expenditure account, of the surplus of its accounting  
year ending on 31<sup>st</sup> March, 2019.

The prescribed particulars are annexed hereto.

Date: 24/06/2019

Place: Basti.

For RAJESH MAHADEO & CO.,  
CHARTERED ACCOUNTANTS  
  
(C.A. R.K. Gupta)  
Proprietor  
Membership No. 074194  
Firm Regd. No. 005568C  
UDIN - 19074194AAAACH7368

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

**F. Y. 2018 - 2019**

**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 year applied to Charitable or Religious purpose in India during that year. : ₹ 60,37,211.20
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 15% 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(B)? 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.)

**“ SCHEDULE ”**

**ACCOUNT POLICIES AND NOTES ANNEXED TO AND FORMING PART OF**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2019**

**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, except Audit Fee etc. are being entered on Payment Basis.

(D) **DEPRECIATION :-**

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

Date: 24/06/2019

Place: Basti.

For RAJESH MAHADEO & CO.,  
CHARTERED ACCOUNTANTS



R.K. Gupta)  
Proprietor

Membership No. 074194

Firm Regd. No. 005568C

UDIN - 19074194AAAACH7368



**GRAMIN VIKAS SEWA SAMITI**

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

**BALANCE SHEET AS ON 31<sup>st</sup>, MARCH, 2019**

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
<b>GENERAL FUND ACCOUNT :-</b>	644104.81	<b>FIXED ASSETS :- (Annexure "I")</b>	362694.63
Opening Balance	490177.14	<b>CURRENT ASSETS :-</b>	
Add: Surplus during year	214527.67	<b>Cash in hand</b>	127819.50
Total	704704.81	G.V.S.S. Main A/c	89654.50
Less: Income Tax/TDS t/f	60600.00	UPSACS (LWS) A/C	1724.00
		UPVHA (Amplify Change)	394.00
		Child Line 1098 A/c	2542.00
		UPSACS (TI A/c)	3524.00
		NTCTM Branch A/c	29981
<b>UNSECURED LOAN :-</b>	1827370.00		
Loan From Members	762500.00	<b>CASH AT BANK :-</b>	230313.18
L.P.S. Marketing & Research	1029870.00	Bank of Maharashtra GVSS	166948.01
Pvt. Ltd. (Old Balance)		Main A/c (0626)	
Bharat Udyog	35000.00	Bank of Maharashtra	2830.60
		UPSACS (LWS) A/c(7197)	
		(Bank Reconciliation Enclosed)	
		Bank of Maharashtra A/c	43015.16
		(4298) (FC)	
		Bank of Maharashtra	6617.21
		NTCTM Branch A/c (7998)	
		Bank of Maharashtra	4631.80
		UPSACS (Child Line 1098)	
		(Bank Reconciliation Enclosed)	
		Bank of Maharashtra	270.40
		UPSACS (IT) A/c (3999)	
		Corporation Bank A/c (3480)	6000.00
<b>UNSPENT GRANT :-</b>	41122.00	<b>GRANT RECEIVABLE FROM :-</b>	3285280.40
UPVHA For Amplify		BCS Consultation Pvt Ltd.	625760.00
Change Programme		UPSACS For LWS Proj.	555631.40
		Lalman HP Gas Gramin Vitrak	20000.00
		Prasurampur Indiane Gramin Vitrak	90000.00
		Ranipurlad Indiane Gramin Vitrak	40000.00
		Rohit Indiane Gramin Vitrak	30000.00
		UPSACS For TMI Proj.	11893.00
		Shanti Indiane Gas Service	60000.00
		Saroj Indiane Gas Service	90000.00
		Childine India Foundation (CIF)	623049.00
		UPSACS For TI Proj. (17-18)	895315.00
		UPSACS For TI Proj. (16-17)	243632.00
		<b>T.D.S. :-</b>	67.00
		F.Y. 2018 -2019	
<b>Round off :-</b>	0.10		
		<b>TOTAL</b>	<b>4006174.71</b>
<b>TOTAL</b>	<b>4006174.71</b>	<b>TOTAL</b>	<b>4006174.71</b>

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

DATE : 24/06/2019  
 PLACE: BASTI

For **RAJESH MAHADEO & CO.,**  
 CHARTERED ACCOUNTANT  
 By **R.K. Gupta** (Proprietor)  
 Membership No. - 074194  
 Firm Regd. No. - 005568C  
 UDIN No. 1807419AAAACH7368

For GRAMIN VIKASH SEWA SAMITI  
 By **Secretary** (Secretary)  
 (PRESIDENT) (SECRETARY)  
 President  
 Gramin Vikas Sewa Samiti  
 Basti (U.P.)

**GRAMIN VIKAS SEWA SAMITI**

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2019**

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Office Expenditure	16562.00	By Donation/Subscriptions	910956.00
" Bank Charges	5663.22	" Tution & Training Fee	225932.75
" Child Labour Day Expenses	9440.00	<b>By L.P.G . Panchyat Activities :-</b>	478116.00
" Climate Change Awarness Activities	28230.00	" Jai Bala Ji HP Gas Gramin Vitrak	9000.00
" Development of IEC Materials	14300.00	" Lalmani HP Gas Gramin Vitrak	20000.00
" General Body/Governing Body Meeting	4515.00	" Praturampur Indiane Gramin Vitrak	90000.00
" Health Camp Exp.	54900.00	" Ranipurlad Indiane Gramin Vitrak	40000.00
" LPG Panchyat Activities Exp.	478116.00	" Rohit Indiane Gramin Vitrak	30000.00
" Matdata Jagrukta Abhiyan	20205.00	" Saroj Indiane Gas Service	90000.00
" Office Rent	449000.00	" Shanti Indiane Gas Service	60000.00
" SHG For Formation and Linkage	7650.00	" Sun Gas Service	120000.00
" Swaksh Bharat Abhiyan	8855.00	" Basti Gas Service	19116.00
" Uttar Pradesh Skill Development Mission	25000.00	" <b>GRANT-IN-AID :-</b>	4120429.40
" Website Renewal Fees	2000.00	" UPSACS For LWS Proj.	2679135.40
" Women Empower & Skill Development	15535.00	" UPVHA for Amplify Change Proj.	107556.00
" World AIDS Day Exp.	17455.00	" Child Line India Foundation (CIF)	1333738.00
" World TB Day Exp.	8760.00	" Society Contribution For Child Line 1098	49500.00
" NTCTM Branch Expenditure	169528.54	" Income From Other Sources	2100.00
" UPSACS For LWS Proj. Exp.	2679755.40	" Commission Income	1340.00
" Amplify Change Proj. Exp.	107556.00	" Bank Interest	8691.00
" Child Line 1098 Prog. Exp.	1389149.00		
" Travelling Expenditure	18150.00		
" Depreciation (Annexure "1")	40412.32		
" Audit Fee	11800.00		
" <b>SURPLUS :</b>			
Excess of Income over Expenditure t/f to General Fund Account	214527.67		
<b>TOTAL</b>	<b>5797065.15</b>	<b>TOTAL</b>	<b>5797065.15</b>

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

DATE : 24/06/2019

PLACE: BASTI

For RAJESH MAHADEO & CO.,  
CHARTERED ACCOUNTANT

( CA K.Gupta )  
Proprietor  
BASTI  
Membership No. - 074194  
Firm Regd. No. - 005568C  
UDIN - 1907419AAAACH7368

For GRAMIN VIKASH SEWA SAMITI

राजेश महारथ (PRESIDENT)  
श्रीमती अमिताभ (SECRETARY)  
President Secretary  
Gramin Vikas Sewa Samiti  
Basti (U.P.)



**GRAMIN VIKAS SEWA SAMITI**

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

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2019**

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
To <u>Opening Balance :-</u>	142033.13	By Office Expenditure	16562.00
" Donation/Subscriptions	910956.00	" Bank Charges	5663.22
" Jai Bala Ji HP Gas Gramin Vitrak	9000.00	" Child Labour Day Expenses	9440.00
" Basti Gas Service	19116.00	" Climate Change Awareness Activities	28230.00
" Sun Gas Service	120000.00	" Development of IEC Materials	14300.00
" Unsecured Loan	797500.00	" General Body/Governing Body Meeting	4515.00
" BCS Consulting Pvt. Ltd. (Grant Receivable)	50000.00	" Income Tax Account (Tax Payment)	60600.00
" Income From Other Sources	2100.00	" LPG Panchyat Activities	445116.00
" Tutuon and Training Fees	225932.75	" Matdata Jagrukta Abhiyan	20205.00
" UPSACS for LWS Proj.	2843279.00	" Office Rent	449000.00
" UPVHA for Amplify Change (SRHR) Proj. (Incl. 41122/- Unspent)	148678.00	" SHG For Formation and Linkage	7650.00
" Childline India Foundation (CIF)	1933713.00	" Swaksh Bharat Abhiyan	8855.00
" Society Contribution for Child Line 1098	49500.00	" Uttar Pradesh Skill Development Mission	25000.00
" Bank Interest	8691.00	" Website Renewal Fees	2000.00
" <u>Commission Income :-</u>	1273.00	" Women Empower & Skill Development	15535.00
Gross Income	1340.00	" World AIDS Day Exp.	17455.00
Less: T.D.S.	67.00	" World TB Day Exp.	8760.00
		" Travelling Expenditure	18150.00
		" NTCTM Branch Expenditure	102864.54
		" UPSACS for LWS Proj. Exp.	2177980.40
		" Childline 1098 Proj. Exp.	497010.20
		" Amplify Change Prog. Exp.	107556.00
		" Loan Repayment	805828.00
		" Prev. Year Outstanding Exp. Paid	2043563.00
		" Audit Fee	11800.00
		R/o	0.84
		<b><u>Closing Balance 31/03/2019:-</u></b>	
		Cash in hand	127819.50
		Cash at Bank	230313.18
<b>TOTAL</b>	<b>7261771.88</b>	<b>TOTAL</b>	<b>7261771.88</b>

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

DATE : 24/06/2019  
 PLACE: BASTI

For RAJESH MAHADEO & CO.,  
 CHARTERED ACCOUNTANT

(CA R.K. Gupta)  
 Proprietor

Membership No. - 074194  
 Firm Regd. No. - 005568C  
 UDIN - 1907419AAAACH7368

For GRAMIN VIKASH SEWA SAMITI

*Rajesh Mahadeo* (PRESIDENT) *Rajesh Mahadeo* (SECRETARY)

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

# GRAMIN VIKAS SEWA SAMITI

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

## ANNEXURE "1"

### DETAILS OF FIXED ASSETS FOR THE YEAR ENDING 31/03/2019

S.NO.	PARTICULARS	RATE OF DEP.	OPENING BALANCE	ADDITION	TOTAL	DEP	CLOSING BALANCE
1	Land	--	145000.00	--	145000.00	--	145000.00
2	Furniture & Fixture	10%	63413.65	--	63413.65	6341.37	57072.28
3	Machine & Equipment	15%	6555.15	--	6555.15	983.27	5571.88
4	Electric Fan & Fiting	15%	1454.54	--	1454.54	218.18	1236.36
5	Libarary Book	15%	6376.43	--	6376.43	956.46	5419.97
6	Loud Speaker	15%	5418.75	--	5418.75	812.81	4605.94
7	Cycle	15%	1175.44	--	1175.44	176.32	999.12
8	Invertor	15%	72198.03	--	72198.03	10829.70	61368.33
9	Battery	15%	3395.81	--	3395.81	509.37	2886.44
10	Digital Camera	15%	7741.34	--	7741.34	1161.20	6580.14
11	Coolar	15%	2131.07	--	2131.07	319.66	1811.41
12	Stabilzers	15%	1343.39	--	1343.39	201.51	1141.88
13	Trally	15%	231.34	--	231.34	34.70	196.64
14	Generator	15%	6253.65	--	6253.65	938.05	5315.60
15	Entertainment Items	15%	844.15	--	844.15	126.62	717.53
16	Telephone Set	15%	196.61	--	196.61	29.49	167.12
17	Surgical Items	15%	839.45	--	839.45	125.92	713.53
18	TVS Scooty	15%	9980.78	--	9980.78	1497.12	8483.66
19	Mega Phone	15%	624.51	--	624.51	93.68	530.83
20	Camera Phone	15%	5865.00	--	5865.00	879.75	4985.25
21	Printer	15%	42600.00	--	42600.00	6390.00	36210.00
22	Computer	40%	19467.86	--	19467.86	7787.14	11680.72
	<b>Total</b>		<b>403106.95</b>	<b>--</b>	<b>403106.95</b>	<b>40412.32</b>	<b>362694.63</b>

