

**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: Bhisahiya, Post: Dudhaura (Diliya), Basti (U.P.) as at 31<sup>st</sup> March, 2020 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, 2020, and
- (ii) In the case of the Income & Expenditure account, of the surplus of its accounting year ending on 31<sup>st</sup> March, 2020.

The prescribed particulars are annexed hereto.

Date : - 09/07/2020

Place: Basti.



For RAJESH MAHADEO & CO.,  
CHARTERED ACCOUNTANTS

(C.A. R.K. Gupta)  
Proprietor

Membership No. 074194

Firm Regd. No. 05568C

UDIN - 20074194AAAATJ3795

**GRAMIN VIKAS SEWA SAMITI**

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

**F. Y. 2019 - 2020**

**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.  | : ₹ 88,44,902.80 |
| 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.)

**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 divided 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:**

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NOT APPLICABLE  
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For RAJESH MAHADEO & CO.,  
CHARTERED ACCOUNTANTS

Date: 09/07/2020

Place: Basti.



(C.A. R.K. Gupta)  
Proprietor

Membership No. 074194

Firm Regd. No. 05568C

UDIN - 20074194AAAATJ3795

**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 31/03/2020**

**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.

Date: - 09/07/2020

Place: Basti.



For RAJESH MAHADEO & CO.,  
CHARTERED ACCOUNTANTS

(C.A. R.K. Gupta)  
Proprietor

Membership No. 074194

Firm Regd. No. 05568C

UDIN – 20074194AAAATJ3795



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

**PAN - AAATG5248A**

**BALANCE - SHEET AS ON 31<sup>ST</sup> MARCH, 2020**

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
<b>GENERAL FUND ACCOUNT :-</b>	1149041.54	<b>FIXED ASSETS :- (Ann."1")</b>	414715.36
Opening Balance	644104.81	<b>CURRENT ASSETS :-</b>	
Add: Surplus During year	516896.73	<b>Cash in hand</b>	98069.49
Sub Total	1161001.54	G.V.S.S.Main A/c	28710.49
Less: TDS T/F	67.00	UPSACS (LWS) A/C	1724.00
T/F Grant short Received	11893.00	UPVHA (Amplity Change)	486.00
		Child Line 1098 A/c	1133.00
		UPSACS (TI A/C)	3684.00
<b>UNSECURED LOAN :- (OLD BALANCE)</b>	1827370.00	NTCTM Branch A/c	62332.00
Loan From Members	762500.00		
LP.S. Marketing & Research	1029870.00	<b>CASH AT BANK :-</b>	422175.39
Pvt. Ltd. (Old. Balance)		Bank of Maharastra GVSS	54939.62
Bharat Uday	35000.00	Main A/c (0626)	
		Bank of Maharastra	22030.40
<b>UNSPENT GRANT :-</b>	44031.00	UPSACS (LWS) A/c (7197)	
UPVHA For Amplify	19031.00	Bank of Maharastra A/c	22205.76
Change Programme		(4298) (FC)	
Child Line India Foundation	25000.00	Bank of Maharastra	3941.02
(Sawachha Bharat Aabhiya)		NTCTM Branch A/c (7998)	
		Bank of Maharastra (A/c 004)	57042.04
<b>CURRENT LIABILITIES :-</b>	304656.00	UPSACS (Child Line 1098)	
Audit Fee Payable	12000.00	(Bank Reconciliation Enclosed)	
Loan From Members Against	292656.00	Bank of Maharastra	2.00
Grant Receivable		UPSACS (IT) A/c (3999)	
		Corporation Bank A/c (3480)	262014.55
<b>Round off :-</b>	0.10	(Bank Reconciliation Enclosed)	
		<b>GRANT RECEIVABLE :- (Ann. "2")</b>	2390138.40
<b>TOTAL</b>	<b>3325098.64</b>	<b>TOTAL</b>	<b>3325098.64</b>

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

DATE : 09/07/2020

PLACE: BASTI.



For RAJESH MAHADEO & CO.,  
 CHARTERED ACCOUNTANTS

(CA., R.K. Gupta)  
 Proprietor

Membership No. - 074194  
 Fjm Regd. No. - 005568C  
 UDN/20074194AAAATJ3795

For GRAMIN VIKAS SEWA SAMITI

*अमजोय रामकृष्णमिह*  
 (PRESIDENT) (SECRETARY)

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

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

**PAN - AAATG5248A**

**INCOME & EXPENDITURE ACCOUNT STATEMENT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2020**

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Salary/Honariruum	265000.00	By Donation/ Subscription	811029.00
" Printing IEC Materials	20890.00	" Tutition/ Training Fee	778700.00
" Child Line 1098 Prog. Basti	1365303.00	" Membership Fees	1717.00
" Child Line 1098 Prog. Balrampur	1256873.00	" Bank Interest	14169.00
" Link Worker Scheme	2792700.00		
" Amplify Change Programme (U.P.V.H.A)	218797.00		
" National Training Center for Technology and Management	682540.00	<b><u>By GRANT-IN-AID :-</u></b>	6200495.00
" Office Rent	241000.00	" Child Line India Foundation (Basti)	1409500.00
" Office Expenses	14037.00	" Child Line India Foundation (Balrampur)	1506000.00
" Travelling Expenses	11235.00	" UP State AIDS Control Society Lucknow (LWS)	2787689.00
" Audit Fees	12000.00	" NABARD Lucknow	300600.00
" Self Health Group Formation and Linkage (NABARD)	267000.00	" Uttar Pradesh Voluntary Health Association	196706.00
" Farmer Producer Organization (NABARD)	42000.00		
" Sawwacha Bharat Abhiyan	18700.00		
" Covid-19 Corona Virus Awarness Prog.	20650.00		
" Tuberculosis Control Programme	11540.00		
" Climate Change Awarness Activities	21890.00	<b><u>Previous Year Unspent Grant :-</u></b>	22091.00
" Depreciation (Ann. "1")	49149.27	(UPVHA For Amplify Change Programme)	
<b><u>To SURPLUS:-</u></b>			
Excess of Income Over Expenditure	516896.73		
Transfer to General Fund A/c			
<b>TOTAL</b>	<b>7828201.00</b>	<b>TOTAL</b>	<b>7828201.00</b>

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

DATE : 09/07/2020

PLACE: BASTI.

For RAJESH MAHADEO & CO.,  
 CHARTERED ACCOUNTANTS

(CA., R.K. Gupta)  
 Proprietor



Membership No. - 074194

Firm Regd. No. - 005568C

UDIN- 20074194AAAATJ3795

For GRAMIN VIKAS SEWA SAMITI

*राजेश २००७/०७/२०२०*  
 (PRESIDENT) (SECRETARY)  
**President Secretary**  
**Gramin Vikas Sewa Samiti**  
**Basti (U.P.)**



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

**PAN - AAATG5248A**

**RECEIPTS & PAYMENT ACCOUNT STATEMENT FOR THE YEAR ENDING 31 MARCH, 2020**

RECEIPTS	AMOUNT (₹)	PAYMENT	AMOUNT (₹)
To Opening Balance	358132.68	By Salary/Honariruum	265000.00
" Tution/ Training Fee	778700.00	" Printing IEC Materials	20890.00
" Donation/ Subscription	811029.00	" Child Line 1098 Prog. Basti	1365303.00
" Membership Fee	1717.00	" Child Line 1098 Prog. Balrampur	1256873.00
" Bank Interest	14169.00	" Link Worker Scheme	2792700.00
" <b><u>GRANT-IN-AID :-</u></b>	5932839.00	" Amplify Change Programme (U.P.V.H.A)	218797.00
" NABARD, Lucknow	216600.00	" National Training Center for Technology and Management	682540.00
" Child Line India Foundation, For Basti	1409500.00	" Office Rent	241000.00
" Child Line India Foundation, For Balrampur	1506000.00	" Office Expenses	14037.00
" Sawwacha Bharat Abhiyan (Unspent)	25000.00	" Travelling Expenses	11235.00
" Uttar Pradesh State AIDS Control Society, Lucknow	2579033.00	" Self Health Group Formation and Linkage (NABARD)	267000.00
" UPVHA, Lucknow	196706.00	" Farmer Producer Organization (NABARD)	42000.00
" Previous Year Grant Received (Ann."2")	1175905.00	" Sawwacha Bharat Abhiyan	18700.00
" Loan From Members Against Grant Receivable	292656.00	" Covid-19 Corona Virus Awarness Prog.	20650.00
		" Tuberculosis Control Programme	11540.00
		" Climate Change Awarness Activities	21890.00
		" Fixed Assets Addition (Ann."1)	101170.00
		" Previous Year Outstanding Paid	1493577.80
		<b><u>By Closing Balance :-</u></b>	520244.88
<b>TOTAL</b>	<b>9365147.68</b>	<b>TOTAL</b>	<b>9365147.68</b>

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

DATE : 09/07/2020  
 PLACE: BASTI.



For RAJESH MAHADEO & CO.,  
 CHARTERED ACCOUNTANTS  
 (CA) R.K. Gupta  
 Proprietor

Membership No. - 074194  
 Firm Regd. No. - 005568C  
 UEN - 20074194AAAATJ3795

For GRAMIN VIKAS SEWA SAMITI  
 रामवीर शर्मा (PRESIDENT)      शर्मिला (SECRETARY)  
 President      Secretary  
 Gramin Vikas Sewa Samiti  
 Basti (U.P.)

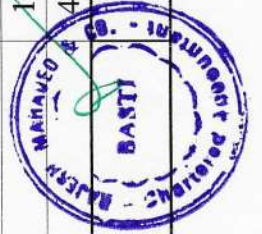
**GRAMIN VIKAS SEWA SAMITI**

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

**ANNEXURE "1"**

**DETAILS OF FIXED ASSETS FOR THE YEAR ENDING 31/03/2020**

S. NO.	PARTICULARS	RATE OF DEP.	OPENING BALANCE	ADDITION (II.H.Y.)	TOTAL	DEPRECIATION	CLOSING BALANCE
1	Land	--	145000.00	--	145000.00	--	145000.00
2	Furniture & Fixtures	10%	57072.28	25370.00	82442.28	6975.73	75466.55
3	Machine & Equipment	15%	5571.88	--	5571.88	835.78	4736.10
4	Electric Fan & Fiting	15%	1236.36	--	1236.36	185.45	1050.91
5	Libarary Book	15%	5419.97	--	5419.97	813.00	4606.97
6	Loud Speaker	15%	4605.94	--	4605.94	690.89	3915.05
7	Cycle	15%	999.12	--	999.12	149.87	849.25
8	Invertor	15%	61368.33	--	61368.33	9205.25	52163.08
9	Battery	15%	2886.44	--	2886.44	432.97	2453.47
10	Digital Camera	15%	6580.14	--	6580.14	987.02	5593.12
11	Coolar	15%	1811.41	--	1811.41	271.71	1539.70
12	Stabilzers	15%	1141.88	--	1141.88	171.28	970.60
13	Trally	15%	196.64	--	196.64	29.50	167.14
14	Generator	15%	5315.60	--	5315.60	797.34	4518.26
15	Enterainment Items	15%	717.53	--	717.53	107.63	609.90
16	Telephone Set	15%	167.12	--	167.12	25.07	142.05
17	Surgical Items	15%	713.53	--	713.53	107.03	606.50
18	TVS Scooty	15%	8483.66	--	8483.66	1272.55	7211.11
19	Mega Phone	15%	530.83	--	530.83	79.62	451.21
20	Camera Phone	15%	4985.25	--	4985.25	747.79	4237.46
21	Printer	15%	36210.00	--	36210.00	5431.50	30778.50
22	Computer	40%	11680.72	75800.00	87480.72	19832.29	67648.43
	<b>TOTAL</b>		<b>362694.63</b>	<b>101170.00</b>	<b>463864.63</b>	<b>49149.27</b>	<b>414715.36</b>





**GRAMIN VIKAS SEWA SAMITI**

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

**ANNEXURE "2"**

**GRANT RECEIVABLE DETAILS AS ON, 31/03/2020**

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.	555631.40	222856.00	--	208656.00	541431.40
3	Lalman H.P.Gas Gramin Vitrak	20000.00	20000.00	--	--	--
4	Parasurampur Indian Gramin Vitark	90000.00	90000.00	--	--	--
5	Ranipur Lad Indian Gramin Vitrak	40000.00	40000.00	--	--	--
6	Rohit Indian Gramin Vitrak	30000.00	30000.00	--	--	--
7	UPSACS, For TMI Proj.	11893.00	--	11893.00	--	--
8	Shanti Indiane Gas Service	60000.00	60000.00	--	--	--
9	Saroj Indiane Gas Service	90000.00	90000.00	--	--	--
10	Child Line India Foundation (CIF)	623049.00	623049.00	--	--	--
11	UPSACS For TI Prog. (17-18)	895315.00	--	--	--	895315.00
12	UPSACS For TI Prog. (16-17)	243632.00	--	--	--	243632.00
13	NABARD, Lucknow	--	--	--	84000.00	84000.00
<b>TOTAL</b>		<b>3285280.40</b>	<b>1175905.00</b>	<b>11893.00</b>	<b>292656.00</b>	<b>2390138.40</b>



**GRAMIN VIKAS SEWA SAMITI**  
Vill. Bhaisahiya, Post- Dudhaura (Diliya) , Distt. Basti -272001

**CORPORATION BANK, BASTI**  
**(A/C NO. 520101260023480)**

**BANK RECONCILIATION STATEMENT AS ON 31/03/2020**

<u>PARTICULARS</u>	<u>AMOUNT (₹)</u>
Bank Balance as per Bank Statement as on 31/03/2020	274514.55
Less: Cheques Issued But Not Presented to Bank for Payment till 31/03/2020	12500.00

<u>Cheque No.</u>	<u>A/c Head</u>	<u>Amount (₹)</u>
95487	Awarness Materials	4500.00
95488	Salary	8000.00

Bank Balance As per Books of Accounts as on 31/03/2020	<b>262014.55</b>
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**GRAMIN VIKAS SEWA SAMITI**  
Vill. Bhaisahiya, Post- Dudhaura (Diliya) , Distt. Basti -272001

**BANK OF MAHARASHTRA,**  
**(A/C NO. 60149024298)**

**BANK RECONCILIATION STATEMENT AS ON 31/03/2020**

<b><u>PARTICULARS</u></b>	<b><u>AMOUNT (₹)</u></b>
Bank Balance as per Bank Statement as on 31/03/2020	24805.76
Less: Cheques Issued But Not Presented to Bank for Payment till 31/03/2020	2600.00

<b><u>Cheque No.</u></b>	<b><u>A/c Head</u></b>	<b><u>Amount (₹)</u></b>
38165	TDS on Salary	2600.00

Bank Balance As per Books of Accounts as on 31/03/2020	<b>22205.76</b>
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**GRAMIN VIKAS SEWA SAMITI**  
Vill. Bhaisahiya, Post- Dudhaura (Diliya) , Distt. Basti -272001

**BANK RECONCILIATION STATEMENT AS ON 31/03/2020**

**BANK OF MAHARASHTRA A/c- 60258292004**

<u>PARTICULARS</u>	<u>AMOUNT (₹)</u>	
Bank Balance as per Bank Statement As on 31/03/2020	61972.04	
Less: Cheques Issued But Not Presented to Bank for Payment :- till 31/03/2020	4930.00	
<u>Cheque No.</u>	<u>A/c Head</u>	<u>Amount (₹)</u>
47006	Telephone	1859.00
47007	Stationery Exp.	3071.00
Bank Balance As per Books of Accounts As on 31/03/2020		<b>57042.04</b>

