

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: Bhaishahiva, Post: Dudhaura (Diliva), Basti (U.P.)** as at 31st March, 2022 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, 2022, and
- (ii) In the case of the Income & Expenditure account, of the surplus of its accounting year ending on 31st March, 2022.

The prescribed particulars are annexed hereto.

For **RAJESH MAHADEO & CO.**
CHARTERED ACCOUNTANTS
BASTI
(Chartered Accountant)
R.K. Gupta
Proprietor

Membership No. - 074194
Firm Regd. No. - 005568C
UDIN - 22074194AMWWDG3749

DATE : 15.07.2022
PLACE : Basti

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

F. Y. 2021-2022

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. | : ₹ 89,65,825.00 |
| 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 - 22074194AMWWDG3749

DATE : 15.07.2022

PLACE : Basti

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 31/03/2022

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



(CA) R.K. Gupta
Proprietor

Membership No. - 074194

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GRAMIN VIKAS SEWA SAMITI

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

PAN :- AAATG5248A

BALANCE - SHEET AS ON 31ST MARCH, 2022

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
<u>GENERAL FUND ACCOUNT: -</u>	1283075.25	<u>FIXED ASSETS: -</u>	321950.07
Opening Balance 1257932.41		(Annexure"1")	
Add: Surplus during year 25142.84			
		<u>CURRENT ASSETS: -</u>	740403.88
		Cash in Hand 282565.88	
		Bank Balances 457838.00	
		(Annexure"2")	
<u>UNSECURED LOAN :- (Old Balance)</u>	1492370.00		
Loan from Members 462500.00			
LPS, Marketing & Research Pvt. Ltd. 1029870.00			
<u>UNSPENT GRANT :-</u>	300000.00		
(As Per Last Account) (NABARD, Rural Haat)			
<u>CURRENT LIABILITIES :-</u>	2761349.00		
Audit Fee Payable 12000.00			
Loan From Members against Grant 651913.00			
Expenses Payable (Childline India Foundation) , Balrampur 1013563.00			
Expenses Payable (Childline India Foundation) , Basti 1083873.00			
		<u>GRANT RECEIVABLE :- (Annexure"3")</u>	4774440.40
R/o	0.10		
TOTAL	5836794.35	TOTAL	5836794.35

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

DATE : 15.07.2022

PLACE: BASTI.

For RAJESH MAHADEO & CO.,
 CHARTERED ACCOUNTANTS



(CA. R.K. Gupta)
 Proprietor

Membership No - 074194

Firm Regd. No.- 005568C

UDIN - 22074194AMWWDG3749

For GRAMIN VIKAS SEWA SAMITI

(Signature)
 (PRESIDENT)
President
(Signature)
 (SECRETARY)
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 FOR THE YEAR ENDING 31ST MARCH, 2022

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Salary / Honorarium	427500.00	By Donation/ Subscription	1966620.00
" Office Rent	135000.00	" Bank Interest	14466.00
" Tree Plantation	67430.00	" Training Income From NTCTM	281800.00
" Audit Fees	12000.00		
" Office Expenses	66540.00		
" Covid - 19 Awareness	37320.00		
" World AIDS Day	47660.00		
" World Earth Day	12530.00		
" SHGs formation and Credit linkages (NABARD)	896966.00	Grant in Aid :-	7247043.00
" SHGs Group Leader Training Programme (NABARD)	236480.00	" NABARD	1652650.00
" Micro Enterpenureship Development Prog. (NABARD)	461050.00	" Uttar Pardesh State AIDS	2836181.00
" Water Conservation & Water Harvesting Activities	54850.00	Control Society Lucknow	
" National Training Center for Technology & Management	170189.00	(for link Worker Scheme Project)	
" Capacity Buidling For Adoption of Technology (CAT) (NABARD)	146675.00		
" Road Safety & Awareness Programme	54750.00	" Childline India Foundation (for.	1364944.00
" Link Worker Scheme Programme	2833931.00	Childline 1098 Service , Balarampur)	
" Care & Support to PLHIV/CLHIV	57490.00	" Childline India Foundation (for	1393268.00
" Printing IEC Materials	44600.00	Childline 1098 Service ,Basti)	
" Childline 1098 Service , Balrampur	1503573.00		
" Childline 1098 Service , Basti	1578833.00		
" Depreciation (Annexure"1")	39169.16		
" Health & Nutrition	143740.00		
" Water & Sanitation Programme	51340.00		
" International Migrants Day	16505.00		
" Health Camp	76850.00		
" Travelling Allowances	54530.00		
" Ration & Hygine Kit For Needy Population	64875.00		
" Support For Vissually Challenged Families	165820.00		
" World Environment Day	26590.00		
" SURPLUS :			
Excess of Income over Expenditure t/f to General Fund Account	25142.84		
TOTAL	9509929.00	TOTAL	9509929.00

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

For RAJESH MAHADEO & CO.,
 CHARTERED ACCOUNTANTS

(CA., R.F. Gupta)
 Proprietor

Membership No.- 074194

Firm Regd. No.- 005568C

UDIN - 22074194AMWWDG3749

For GRAMIN VIKAS SEWA SAMITI

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

DATE : 15.07.2022

PLACE: BASTI.

GRAMIN VIKAS SEWA SAMITI

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

PAN :- AAATG5248A

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
To Opening Balance	1052240.88	By Salary / Honorarium	427500.00
" Donation	1966620.00	" Office Rent	135000.00
" Bank Interest	14466.00	" Tree Plantation	67430.00
" Training Income	281800.00	" Office Expenses	66540.00
" Loan From Members	100000.00	" Covid - 19 Awareness	37320.00
" Previous Year Grant (As Per Annexure "3")	1262962.00	" World AIDS Day	47660.00
		" World Earth Day	12530.00
		" SHGs formation and Credit linkages (NABARD)	896966.00
Grant in Aid :-	5028140.00	" SHGs Group Leader Training Programme (NABARD)	236480.00
" NABARD	1652650.00	" Micro Enterpenureship Development Prog. (NABARD)	461050.00
		" Water Conservation & Water Harvesting Activities	54850.00
" Uttar Pardesh State AIDS Control Society Lucknow (forlink Worker Scheme Project	2657490.00	" National Training Center for Technology & Management	170189.00
		" Capacity Buidling For Adoption of Technology (CAT) (NABARD)	146675.00
" Childline India Foundation (for Childline 1098 Service , Balarampur)	359000.00	" Road Safety & Awareness Programme	54750.00
		" Link Worker Scheme Programme	2833931.00
" Childline India Foundation (for Childline 1098 Service , Basti)	359000.00	" Care & Support to PLHIV/CLHIV	57490.00
		" Printing IEC Materials	44600.00
		" Childline 1098 Service , Balrampur	490010.00
		" Childline 1098 Service , Basti	494960.00
		" Health & Nutrition	143740.00
		" Water & Sanitation Programme	51340.00
		" International Migrants Day	16505.00
		" Health Camp	76850.00
		" Travelling Allowances	54530.00
		" Ration & Hygine Kit For Needy Population	64875.00
		" Support For Vissually Challenged Families	165820.00
		" World Environment Day	26590.00
		" Previous Year Outstanding	1629644.00
		" Cash & Bank Balances	740403.88
TOTAL	9706228.88	TOTAL	9706228.88



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

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

For GRAMIN VIKAS SEWA SAMITI

DATE : 15.07.2022

PLACE: BASTI.


 (PRESIDENT)
 President

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

Membership No.- 074194

Firm Regd. No.- 005568C

UDIN - 22074194AMWWDG3749

GRAMIN VIKAS SEWA SAMITI

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

ANNEXURE "I"

DETAILS OF FIXED ASSETS FOR THE YEAR ENDING 31ST MARCH, 2022

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%	67919.89	--	67919.89	6791.99	61127.90
3	Machine & Equipments	15%	4025.68	--	4025.68	603.85	3421.83
4	Electric Fan & Fitting	15%	893.27	--	893.27	133.99	759.28
5	Library Book	15%	3915.92	--	3915.92	587.39	3328.53
6	Loud Speaker	15%	3327.79	--	3327.79	499.17	2828.62
7	Cycle	15%	721.86	--	721.86	108.28	613.58
8	Inverter	15%	44338.62	--	44338.62	6650.79	37687.83
9	Battery	15%	2085.45	--	2085.45	312.82	1772.63
10	Digital Camera	15%	4754.15	--	4754.15	713.12	4041.03
11	Coolar	15%	1308.74	--	1308.74	196.31	1112.43
12	Stabilizers	15%	825.01	--	825.01	123.75	701.26
13	Trally	15%	142.07	--	142.07	21.31	120.76
14	Generator	15%	3840.52	--	3840.52	576.08	3264.44
15	Entertainment Items	15%	518.41	--	518.41	77.76	440.65
16	Telephone Set	15%	120.74	--	120.74	18.11	102.63
17	Surgical Items	15%	515.52	--	515.52	77.33	438.19
18	TVS Scooty	15%	6129.44	--	6129.44	919.42	5210.02
19	Mega Phone	15%	383.53	--	383.53	57.53	326.00
20	Camera Phone	15%	3601.84	--	3601.84	540.28	3061.56
21	Printer	15%	26161.72	--	26161.72	3924.26	22237.46
22	Computer	40%	40589.06	--	40589.06	16235.62	24353.44
TOTAL			361119.23	--	361119.23	39169.16	321950.07



GRAMIN VIKAS SEWA SAMITI

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

ANNEXURE "2"

DETAILS OF BANK BALANCE AS ON 31/03/2022

S.No.	NAME OF BANK	AMOUNT (₹)
1	State Bank Of India (A/C NO.- 9884)	9713.00
2	Punjab & Sindh Bank (A/C NO.- 4682)	140246.00
3	Bandhan Bank (A/C NO.- 9720)	198801.00
4	Bank Of Maharashtra (A/C NO.- 0626)	30449.00
5	Bank Of Maharashtra (A/C NO.- 4298)	2103.00
6	Bank Of Maharashtra (A/C NO.- 7197)	13706.00
7	Union Bank Of India (A/C NO.- 23480)	3014.00
8	Bank Of Maharashtra (A/C NO.- 2004)	4165.00
9	Bank Of Maharashtra (A/C NO.- 7938)	3284.00
10	Bank Of Maharashtra (A/C NO.- 3999)	2.00
11	Union Bank Of India, A/C- 12390 (Govt. A/C)	52355.00
	TOTAL	457838.00



GRAMIN VIKAS SEWA SAMITI

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

ANNEXURE "3"

GRANT RECEIVABLE DETAILS AS ON 31/03/2022.

S. NO.	PARTICULARS	OPENING BALANCE	LESS : RECEIVED	OPENING BALANCE W/OFF	SHORT RECEIVED T/F IN GENERAL FUND	ADD : ADDITION	CLOSING BALANCE
1	BCS Consultation Pvt. Ltd.	625760.00	--	--	--	--	625760.00
2	UPSACS For LWS Prog.	599261.40	68707.00	--	--	178691.00	709245.40
3	Chidline India Fundation , Basti	737116.00	673536.00	--	--	1034268.00	1097848.00
4	Chidline India.Fundation , Balarampur	717415.00	520719.00	--	--	1005944.00	1202640.00
5	UPSACS For IT Prog. (17-18)	895315.00	--	--	--	--	895315.00
6	UPSACS For IT Prog. (16-17)	243632.00	--	--	--	--	243632.00
TOTAL		3818499.40	1262962.00	--	--	2218903.00	4774440.40



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 31/03/2022

PARTICULARS	AMOUNT(₹)
Bank Balance as per Bank Statement as on 31/03/2022	657046.00
Less: offline P.F.M.S. Payment Issued against Link worker Scheme but Not Clear by Bank Till 31/03/2022	643340.00
Bank Balance As Per Books of Accounts as on 31/03/2022	13706.00

