

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, 2023 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, 2023, and
- (ii) In the case of the Income & Expenditure account, of the surplus of its accounting year ending on 31st March, 2023.

The prescribed particulars are annexed hereto.

DATE : 27/05/2023
PLACE : Basti

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



(CA R.K. Gupta)
Proprietor

Membership No. - 074194

Firm Regd. No. - 005568C

UDIN - 23074194BGSSDM2340

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

F. Y. 2022 - 2023

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. : ₹ 103,21,017.66
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(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. : No
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 - 23074194BGSSDM2340

DATE : 27/05/2023

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 31/03/2023**

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

Firm Regd. No. - 005568C

UDIN – 23074194BGSSDM2340

DATE : 27/05/2023

PLACE : Basti

GRAMIN VIKAS SEWA SAMITI

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

PAN :- AAATG5248A

BALANCE - SHEET AS ON 31ST MARCH, 2023

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
<u>GENERAL FUND ACCOUNT: -</u>	1489169.44	<u>FIXED ASSETS: -</u>	292375.62
Opening Balance	1283075.25	(Annexure"1")	
Add: Surplus during year	206094.19		
		<u>CURRENT ASSETS: -</u>	367754.52
<u>UNSECURED LOAN :- (Old Balance)</u>	1492370.00	Cash in Hand	254435.34
Loan from Members	462500.00	Bank Balances	113319.18
LPS Marketing & Research Pvt. Ltd.	1029870.00	(Annexure"2")	
<u>UNSPENT GRANT :-</u>		<u>INVESTMENT:-</u>	
(As Per Last Account) (NABARD, Rural Haat)	300000.00	FDR (March 2023)	100000.00
<u>CURRENT LIABILITIES :-</u>	5259932.00	<u>GRANT RECEIVABLE :- (Annexure"3")</u>	7781341.40
Audit Fee Payable	12000.00		
Loan From Members against Grant	1204370.00		
Expenses Payable (Jal Jeevan Mission Ayodhya)	2281470.00		
Expenses Payable (Childline India Foundation), Balrampur	574000.00		
Expenses Payable (Childline India Foundation), Basti	461000.00		
Salary / Honorarium Payable	650000.00		
Office Expenses Payable	77092.00		
R/o:-	0.10		
TOTAL	8541471.54	TOTAL	8541471.54

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

For RAJESH MAHADEO & CO.,
 CHARTERED ACCOUNTANTS



R. K. Gupta
 Proprietor

Membership No.- 074194

Firm Regd. No.- 005568C

UDIN - 23074194BGSSDM2340

For GRAMIN VIKAS SEWA SAMITI

(Signature)
 (PRESIDENT) *(Signature)*
 (SECRETARY)

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

DATE : 27/05/2023

PLACE: BASTI.

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, 2023

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Salary / Honorarium	733523.00	By Donation/ Subscription	2011825.00
" Office Rent	336000.00	" Bank Interest	10349.00
" Tree Plantation	46750.00	" Training Income From NTCTM	531700.00
" Audit Fees & Legal Expenses	24500.00		
" Office Expenses	149532.00		
" Consultancy / Professional Fee Exp.	108500.00		
" World AIDS Day	34560.00		
" World TB Day	8650.00		
" SHGs formation and Credit linkages (NABARD)	577620.00	Grant in Aid :-	9948938.30
" Cyber Security Awareness Program	23450.00	" NABARD	715100.00
" Micro Enterpenureship Development Prog. (NABARD)	98060.00	" Uttar Pradesh State AIDS	2858338.30
" Water Conservation & Water Harvesting Activities	23480.00	Control Society Lucknow	
" National Training Center for Technology & Management	200000.00	(for link Worker Scheme Project)	
" Bank Charges	3057.90	" State water & Sanitation	3503500.00
" FPO Promotion & Hand holding Exp.	82460.00	Mission (SWSM)	
" Road Safety & Awareness Programme	23450.00	" Childline India Foundation (for	1436000.00
" Link Worker Scheme Programme	2874296.10	Childline 1098 Service, Balarampur)	
" National Asso. Of Youth (Basti Mini Mairathan)	10000.00	" Childline India Foundation (for	1436000.00
" Printing IEC Materials	20460.00	Childline 1098 Service, Basti)	
" Childline 1098 Service, Balrampur	1462611.80		
" Childline 1098 Service, Basti	1573568.88		
" Depreciation (Annexure"1")	29574.45		
" Toll Free Helpline Awareness Program	26870.00		
" Jal Jeevan Mission (SWSM) Exp., Ayodhya	3503500.00		
" International Migrants Day	11520.00		
" Health Camp for Truckers	16455.00		
" Travelling Allowances	35625.00		
" Awareness Program on Family Planning Exp.	42560.00		
" Support For Vissually Challenged Families	48690.00		
" World Environment Day	7246.00		
" Seminar Exp on Women's Empowerment	45260.00		
" Awareness Program of Govt. Scheme	46250.00		
" School awareness Campaign	32640.00		
" Advocacy / Meeting on Safe abortion	19720.00		
" Awareness program of Organic Farming	4360.00		
" SWSM Tender Application Fee	11918.00		
" SURPLUS :			
Excess of Income over Expenditure t/f to	206094.19		
General Fund Account			
TOTAL	12502812.30	TOTAL	12502812.30

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

DATE : 27/05/2023

PLACE: BASTI.

For RAJESH MAHADEO & CO.,
 CHARTERED ACCOUNTANTS



Membership No. 074194

Firm Regd. No.- 005568C

UDIN - 23074194BGSSDM2340

For GRAMIN VIKAS SEWA SAMITI

(Signature)
 (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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
To Opening Balance	740403.88	By Salary / Honorarium	83523.00
" Donation	2011825.00	" Office Rent	336000.00
" Bank Interest	10349.00	" Tree Plantation	46750.00
" Training Income	531700.00	" Audit Fees & Legal Expenses	12500.00
" Loan From Members	552457.00	" Office Expenses	72440.00
" Previous Year Grant (As Per Annexure "3")	2221374.00	" Consultancy / Professional Fee Exp.	108500.00
		" World AIDS Day	34560.00
		" World TB Day	8650.00
Grant in Aid :-	4720663.30	" SHGs formation and Credit linkages (NABARD)	577620.00
" NABARD	715100.00	" Cyber Security Awareness Program	23450.00
" Uttar Pradesh State AIDS Control Society Lucknow (for link Worker Scheme Project)	2651833.30	" Micro Enterpenureship Development Prog. (NABARD)	98060.00
		" Water Conservation & Water Harvesting Activities	23480.00
" Childline India Foundation (for Childline 1098 Service, Balarampur)	653730.00	" F.P.O. Promotion & Hand Hoding Prog.	82460.00
" Childline India Foundation (for Childline 1098 Service, Basti)	700000.00	" National Training Center for Technology & Management	200000.00
		" Bank Charges	3057.90
		" Road Safety & Awareness Programme	23450.00
		" Link Worker Scheme Programme	2874296.10
		" National Asso. Of Youth (Basti Mini Mairathan)	10000.00
		" Printing IEC Materials	20460.00
		" Childline 1098 Service, Balarampur	888611.80
		" Childline 1098 Service, Basti	1112568.86
		" Toll Free Helpline Awareness Program	26870.00
		" Jal Jeevan Mission (SWSM) Exp.,	1222030.00
		" International Migrants Day	11520.00
		" Health Camp for Truckers	16455.00
		" Travelling Allowances	35625.00
		" Awareness Program on Family Planning Exp.	42560.00
		" Support For Vissually Challenged Families	48690.00
		" World Environment Day	7246.00
		" Previous Year Outstanding	2109436.00
		" Seminar Exp on Women's Empowerment	45260.00
		" Awareness Program of Govt. Scheme	46250.00
		" School awareness Campaign	32640.00
		" Awareness program of Organic Farming	4360.00
		" SWSM Tender Application Fee	11918.00
		" Fixed Deposit	100000.00
		" Advocacy / Meeting on Safe Abortion	19720.00
		" Cash & Bank Balances	367754.52
TOTAL	10788772.18	TOTAL	10788772.18

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

DATE : 27/05/2023

PLACE: BASTI.

For RAJESH MAHADEO & CO.,
 CHARTERED ACCOUNTANTS



For GRAMIN VIKAS SEWA SAMITI

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

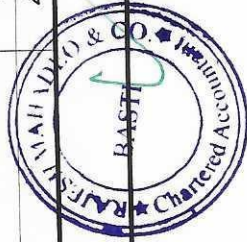
GRAMIN VIKAS SEWA SAMITI

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

ANNEXURE "1"

DETAILS OF FIXED ASSETS FOR THE YEAR ENDING 31ST MARCH, 2023

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%	61127.90	--	61127.90	6112.79	55015.11
3	Machine & Equipments	15%	3421.83	--	3421.83	513.27	2908.56
4	Electric Fan & Fitting	15%	759.28	--	759.28	113.89	645.39
5	Libaray Book	15%	3328.53	--	3328.53	499.28	2829.25
6	Loud Speaker	15%	2828.62	--	2828.62	424.29	2404.33
7	Cycle	15%	613.58	--	613.58	92.04	521.54
8	Invertor	15%	37687.83	--	37687.83	5653.17	32034.66
9	Battery	15%	1772.63	--	1772.63	265.89	1506.74
10	Digital Camera	15%	4041.03	--	4041.03	606.15	3434.88
11	Coolar	15%	1112.43	--	1112.43	166.86	945.57
12	Stabilizers	15%	701.26	--	701.26	105.19	596.07
13	Trally	15%	120.76	--	120.76	18.11	102.65
14	Generator	15%	3264.44	--	3264.44	489.67	2774.77
15	Entertainment Items	15%	440.65	--	440.65	66.10	374.55
16	Telephone Set	15%	102.63	--	102.63	15.39	87.24
17	Surgical Items	15%	438.19	--	438.19	65.73	372.46
18	TVS Scooty	15%	5210.02	--	5210.02	781.50	4428.52
19	Mega Phone	15%	326.00	--	326.00	48.90	277.10
20	Camera Phone	15%	3061.56	--	3061.56	459.23	2602.33
21	Printer	15%	22237.46	--	22237.46	3335.62	18901.84
22	Computer	40%	24353.44	--	24353.44	9741.38	14612.06
TOTAL			321950.07	--	321950.07	29574.45	292375.62



GRAMIN VIKAS SEWA SAMITI

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

ANNEXURE "2"

DETAILS OF BANK BALANCE AS ON 31/03/2023

S.No.	NAME OF BANK	AMOUNT (₹)
1	State Bank Of India (A/C NO.- 9884)	1065.28
2	Punjab & Sindh Bank (A/C NO.- 4682)	3551.30
3	Bandhan Bank (A/C NO.- 1842)	3028.00
4	Bank Of Maharashtra (A/C NO.- 0626)	3695.16
5	Bank Of Maharashtra (A/C NO.- 4298)	2106.28
6	Bank Of Maharashtra (A/C NO.- 7197)	19611.62
7	Union Bank Of India (A/C NO.- 23480)	11336.20
8	Bank Of Maharashtra (A/C NO.- 2004)	11849.58
9	Bank Of Maharashtra (A/C NO.- 7998)	3303.06
10	Bank Of Maharashtra (A/C NO.- 3999) (In. Operative A/c)	2.00
11	Union Bank Of India, A/C- 12390 (Govt. A/C)	53770.70
	TOTAL	113319.18



GRAMIN VIKAS SEWA SAMITI

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

ANNEXURE "3"

GRANT RECEIVABLE DETAILS AS ON 31/03/2023

S. NO.	PARTICULARS	OPENING BALANCE	LESS: RECEIVED	ADD: ADDITION	CLOSING BALANCE
1	BCS Consulation Pvt. Ltd.	625760.00	--	--	625760.00
2	UPSACS For LWS Prog.	709245.40	181162.00	206505.00	734588.40
3	Chidline India Fundation, Basti	1097848.00	1034268.00	736000.00	799580.00
4	Chidline India Fundation, Balarampur	1202640.00	1005944.00	782270.00	978966.00
5	UPSACS For IT Prog. (17-18)	895315.00	--	--	895315.00
6	UPSACS For IT Prog. (16-17)	243632.00	--	--	243632.00
7	State Water & Sanitation Mission	--	--	3503500.00	3503500.00
TOTAL		4774440.40	2221374.00	5228275.00	7781341.40



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 31/03/2023

PARTICULARS	AMOUNT(₹)
Bank Balance as per Bank Statement as on 31/03/2023	249712.62
Less: Cheque issued against staff salary and office expenses but Not Clear by Bank Till 31/03/2023	230101.00
Bank Balance As Per Books of Accounts as on 31/03/2023	19611.62



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

UNION BANK OF INDIA
(A/C NO. 520101260023480)

BANK RECONCILATION STATEMENT AS ON 31/03/2023

PARTICULARS	AMOUNT(₹)
Bank Balance as per Bank Statement as on 31/03/2023	236336.20
Less: Cheque issued against staff salary but Not Clear by Bank Till 31/03/2023	225000.00
<hr/>	
Bank Balance As Per Books of Accounts as on 31/03/2023	11336.20

