Rajesh Brij Mohan & Co.

Chartered Accountants

Police Line Road,
Near Police Stadium
Daltonganj (Medininagar) - 822101
Distt. -Palamau (Jharkahand)
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FORM NO. 10B

[See rule 17B]

Auditor's Report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of VIKAS SAHYOG KENDRA, AT – Semartand ,P.O.- Sahpur, Dist.- Palamau, 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 account maintained by the said Institution.

We have obtained all the information and the 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 institution so far as appears from our examination of the books.

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

- In the case of the balance sheet, of the state of affairs of the above named institution as at 31st March 2022, and
- ii. In the case of the Income & Expenditure account, of the Excess of Expenditure over Income of its accounting year ending on dated 31st March 2022.

The prescribed particulars are annexed hereto.

We further mention in terms of guidelines of the Institute of Chartered Accountants of India that:

- a. These financial statements are the responsibility of the management of the business. Our responsibility is limited to express an opinion on these financial statement based on our audit.
- b. We conducted our audit in accordance with Auditing Standard generally accepted in India. Those Standards required that we plan and perform the audit to obtain reasonable accuracy about whether the financial statements are free of material misstatement. An audit includes assessing the accounting principals used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

Place: Daltonganj

Date: 31st day of August 2022

UDIN: 22059388AQUCJB8969

For Rajesh Brij Mohan & Co. (Chartered Accountants)

Rajesh Kumar Agrawal (M. No. 059388)

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of income of the pervious year apliled to charitable or religious purposes in India during that year	Rs. 884058.38
2	Whethger the institution has exercised the option under clause (2) of the Explanation to ssection 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the pervious year	Rs.1795801.22
3	Amount of income accumulated of set apart / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly /in part only for cuch purposes.	Rs. 472916.4
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	N/A
7	Whether any part of the 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 pervious year under section 11(1B)? If so, the details thereof	NO
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable of relligious purposes of thas ceases 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)(b)(iii), or	NO
	(c) has not been utilised for purposes 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	NO

immedately following the expiry thereof? If so, the details thereof



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the pervious year to any person referred to in section 13(3) (hereinafter referred to in thes Annexuer as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any

NO

Whether any land, building or other property of the institution 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 of compensation charged, if any

NO

Whether any payment was made to any such person during the previous year Salary to by way of salary, allowance or otherwise? If so, give details

1. Jawaher Mehta
(President

(President)Rs.158002.00.00 2. Muneshwar Singh (Treasurer)Rs. 87900.00

Whether the services of the institution were made available to any such person during the pervious year? If so, give details thereof together with remuneration or compersation received, if any

NO

Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the comsideration paid

NO

Wether any share, security or other property was sold by or on behalf of the trust/institution during the pervious year to any such person? If so, give datails thereof together with the consideration received

NO

Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

NO

8 Whether the income or property of the *tust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

NO



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN

WHICH PERSONS

Sl.No.		Where the concern is a company, number and class of shares held	Nominal value of the	Income from the investment	Whether the amount in col. 4 exceeded 5per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
			N.A.		

Place: Daltonganj

Total

Date: 31st day of August 2022

UDIN: 22059388AQUCJB8969

For Rajesh Brij Mohan & Co. (Chartered Accountants)

Rajesh Kumar Agrawal

(M. NO. 059388)

VIKAS SAHYOG KENDRA

Semartand, (Birsanagar), Sahpur, Palamau

Consolidated Balance Sheet as on 31st March 2022

Liability		Amount	Assets		Amount
GENERAL FUND Opening Balance Less: Excess of Expennditure over Income as per I&E A/c	28,30,017.41	25 02 120 41	FIXED ASSETS (As per Annexure "A" Ann	exed)	4,37,270.57
per late Aye	2,37,878.00	25,92,139.41	CURRENT ASSETS LOAN ADVANCES	S AND	
Motor Bike Security b/f Laptop Security b/f Audit Fee Payable Liability For Expenses -PSA b/f -PSI	5,126.00	9,500.00 15,000.00 25,000.00	Tax Deducted At Source (F	ion b/f PSI) en Fund I Singh)	500.00 1,700.00 18,000.00 9,000.00 11,556.00
-IGSS Suposhan Gen. Utilization A/c Liability Gulam Sarwar Khan Gen Fund Jawahar Mehta (Gen. Utilization Vijay Tigga (Gen . Utilization)	67,147.78	9,000.00 2,395.00		5,280.00 2,457.00 17,42,108.11 1,42,911.40 10,456.00 3,65,217.03 288.08	22,68,717.62
		27,46,744.19			27,46,744.19

In terms of our report of even date annexed herewith

Place: Daltonganj

Date: 31st day of August 2022

UDIN: 22059388AQUCJB8969

अध्यक्ष (वेकास सहयोग केन्द्र

For Rajesh Brij Mohan & Co.

(Chartered Accountants)

Rajesh Kumar Agrawal

(Proprietor)

VIKAS SAHYOG KENDRA Semartand, (Birsanagar), Sahpur, Palamau

Consolidated Income & Expenditure A/c for the Year ended 31st March 2022

Expenditure	Amount	Income	Amount
To Azim Premji Philanthropic Initiatives Ex " Phia Foundation Exp. " PSI Prog " -Bharat Rural Livelihood Founadation N " General Fund Exp. Bank Charges " Gen. Utilization Fund Exp.	9,47,000.00 20,44,729.00 1,69,990.00 11,700.00 177.00 1,08,302.00	By Membership Fees Bank Interest Genneral Fund,BRLF,PSI FC Fund A/c Gen. Utiliz. BRLF,APPI,Phia Grant Recd. From Bharat Rural LC Local Contribution Grant From Phia Foundation ND Grant /Consultancy Received PSI APPI 20,000.00	1,980.00 69,531.00 12,000.00 20,44,315.00
" Audit Fee " Depreciation	25,000.00 83,756.00	-Watershed Wassan 7,500.00 -Staff Contribution 50,450.00 " Grant From -Azim Premji Philanthropic Initiatives	77,950.00 9,47,000.00
		" Excess of Expenditure Over Income trfd. To General Fund	2,37,878.00
	33,90,654.00		33,90,654.00

In terms of our report of even date annexed herewith

Place: Daltonganj

Date: 31st day of August 2022

UDIN: 22059388AQUCJB8969

For Rajesh Brij Mohan & Co.

(Chartered Accountants)

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विकास सहयोग केन्द्र

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Rajesh Kumar Agrawal (Proprietor)

VIKAS SAHYOG KENDRA

Semartand, (Birsanagar), Sahpur, Palamau

Consolidated Receipt & Payment A/c for the Year ended 31st March 2022

Receipt		Amount		Payment	Amount
To Opening Balance Cash-In-Hand (FCRA) Cash-In-Hand SBI Baz. Br. (CFT) SBI Baz. Br. (IGP/Main) ICICI Gen Utilization ICICI BRLF L SBI Baz. Br. (FCRA) ICICI Bank (BRLF)	3,300.00 99,737.00 16,96,027.11 1,85,736.40 10,016.00 3,55,521.03 12,211.08	23,62,548.62	By	Azim Premji Philanthropic Initiatives Exp Phia Foundation Exp. PSI Prog -Bharat Rural Livelihood Founadation NI General Fund Exp. Bank Charges Gen. Utilization Fund Exp.	20,44,729.00 1,69,990.00
" Membership Fees " Bank Interest -Genneral Fund,BRLF,PSI -FC Fund A/c -Gen. UtilizBRLF,APPI,Phia " Grant Recd. From Bharat Ru	47,529.00 9,873.00 3,675.00 8,454.00 ural LC	1,980.00 69,531.00 12,000.00	n	Liability for Expenses - PSI Audit Fee Payable	20,624.00 35,000.00
Local Contribution Grant From Phia Foundation Grant /Consultancy Receive -APPI -Watershed Wassan -Staff Contribution Grant From -Azim Premji Philanthropia Staff Advance/ Imperest -PSI -Gen Uti C Yr -Gen. Utiiza a/c old	20,000.00 7,500.00 50,450.00	20,44,315.00 - 77,950.00 9,47,000.00	Ву	Closing Balance Cash-In-Hand (FCRA) - Cash-In-Hand 5,280.0 SBI Baz. Br. (CFT) 2,457.0 SBI Baz. Br. (IGP/Main) 17,42,108.1 ICICI Gen Utilization 1,42,911.4 ICICI BRLF L 10,456.0 SBI Baz. Br. (FCRA) 3,65,217.0 ICICI Bank (BRLF) 288.0	0 1 0 0 0 3
		56,06,239.62			56,06,239.6

In terms of our report of even date annexed herewith

For Rajesh Brij Mohan & Co. (Chartered Accountants)

Place: Daltonganj

Date: 31st day of August 2022

UDIN: 22059388AQUCJB8969

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विकास सहयोग केन्द्र

चलामू

Rajesh Kumar Agrawal

(Proprietor)

VIKAS SAHYOG KENDRA Semartand, (Birsanagar), Sahpur, Palamau

Annexure "A"

Details of Fixed Assets and depreciation for the year ended 31st March 2022

S. No.	Particulars	Rate of Dep. (%)	W.D.V as on 01.04.2021	Addition/ Deduction dr. the year	Total	Depreciation allowable	W.D.V as on 31.03.2022
1	Motor Cycle (GSA)	15%	8,793.27	in the	8,793.27	1,319.00	7,474.27
2	Generator (GSA Prog.)	15%	5,169.67	* 1	5,169.67	775.00	4,394.67
3	Motor Cycle (02) (PINREGA)	15%	12,451.35	1 4	12,451.35	1,868.00	10,583.35
4	Almira (CAUK- SLEGE)	10%	9,855.00		9,855.00	985.00	8,870.00
5	Lap- Top Computer (CAUK-SLEGE)	25%	4,952.00		4,952.00	1,238.00	3,714.00
6	Motor Bike (CAUK-SLEGE)	15%	39,198.00	*	39,198.00	5,880.00	33,318.00
7	Table (CAUK-SLEGE)	10%	6,818.00	-	6,818.00	682.00	6,136.00
8	Camera (Ca UK SLEG)	15%	4,644.00		4,644.00	697.00	3,947.00
9	LCD Projector(Ca Uk SLEG)01.06.11	15%	11,302.00	-	11,302.00	1,695.00	9,607.00
10	Laptop Feb/Mar12 (FFNY-RRL)	25%	3,219.00	= = =	3,219.00	805.00	2,414.00
11	Motor Bike Mar.12(FFNY-RRL)	15%	11,392.00		11,392.00	1,709.00	9,683.00
12	Generator Set Feb.12(FFNY-RRL)	15%	9,640.00		9,640.00	1,446.00	8,194.00
13	Motor Cycle	15%	1,779.73	-	1,779.73	267.00	1,512.73
14	Motor Cycle 17/09/12(HIVOS-RRA)	15%	11,484.90	÷	11,484.90	1,723.00	9,761.90
15	Inverter 28.11.12 (AA-PSA)	15%	1,083.90	- 1	1,083.90	163.00	920.90
16	Digital Camera 30/11/12(AA-PSA)	15%	2,483.00		2,483.00	372.00	2,111.00
17	Book Self 28/11/12(AA-PSA)	10%	2,371.00		2,371.00	237.00	2,134.00
18	laptop Screen Touch (AAA - IAIGSE)	25%	5,500.00	-	5,500.00	1,375.00	4,125.00
19	TVSMotorBike(02 Nos.)(AAA-PSA	15%	18,457.00	*	18,457.00	2,769.00	15,688.00
20	Laptop dtd 26.04.13 (AA SCC)	25%	3,284.75		3,284.75	821.00	2,463.75
21	Motorcycle dtd 31.03.14 (AA-PSA)	15%	17,815.00	-	17,815.00	2,672.00	15,143.00
22	Motorcycle dtd 31.03.14 (AA-IAIGSE)	15%	17,816.00	(76)	17,816.00	2,672.00	15,144.00
23	Motor Bike dt 29.12.14 HIVOS RRAF New	15%	41,006.00		41,006.00	6,151.00	34,855.00
24	RO & Gas Stove) dt Dec 14 AAA IAIGSE	10%	10,045.00		10,045.00	1,004.00	9,041.00
25	Almirah dt. Dec. 14 AAA- IAIGSE	10%	3,827.00		3,827.00	383.00	3,444.00
26	Printer/Scanner Dec. 14 AAA -IAIGSE	25%	1,690.00		1,690.00	422.00	1,268.00
27	Motor Bike dt 31.12.14 Pacs Fishry	15%	20,510.00	4 - 0	20,510.00	3,076.00	17,434.00
28	Digital Camera dt 09.08.14 Pacs Fish	15%	4,039.00		4,039.00	606.00	3,433.00
29	Laptop dt 09.08.14	15%	8,938.00	- ve	8,938.00	1,341.00	7,597.00
30		10%	14,899.00	- 1	14,899.00	1,490.00	13,409.00
31	Office Furniture & Equipment- BRLF	10%	54,560.00		54,560.00	5,456.00	49,104.00
32	The second secon	15%	22,141.00		22,141.00	3,321.00	18,820.00
33		25%	56,938.00		56,938.00	14,234.00	42,704.00
34	Water the control of	15%	41,292.00		41,292.00		35,098.00
35		25%	31,632.00		31,632.00		23,724.0
	Tota	1	5,21,026.57	-	5,21,026.57	83,756.00	4,37,270.5





