

**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 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 Institution.

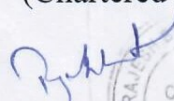
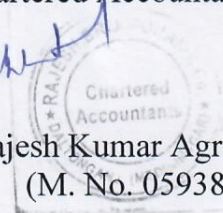
We have obtained all the information and the explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the institution so far as appears from our examination of the books.

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-

- i. In the case of the balance sheet, of the state of affairs of the above named institution as at 31<sup>st</sup> March 2020, and
- ii. In the case of the Income & Expenditure account, of the Excess of Income over Expenditure of its accounting year ending on dated 31st March 2020.

The prescribed particulars are annexed hereto.

For Rajesh Brij Mohan & Co.  
(Chartered Accountants)

Rajesh Kumar Agrawal  
(M. No. 059388)

UDIN – 20059388AAAABR1563

Place: Daltonganj

Date : 04<sup>th</sup> day of June 2020

## 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. 5616355.96 |
| 2 | Whethger the institution has exercied 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.3060478.04  |
| 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 such purposes. | Rs. 1531206.00 |
| 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 acumulated or set apart, or in the year immedately following the expiry thereof? If so, the details thereof                        | NO             |



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/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
- 2 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
- 3 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.Manoj Kumar Singh  
(President) Rs.855216.00  
2.Jawaher Mehta  
(Treasurer)Rs.256340.00  
3. Umesh Prasad Singh ( Member ) Rs.114824.00,  
4. Niraj Anurag Lakra  
(Member ) Rs.  
601776.00
- 4 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
- 5 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 consideration paid NO
- 6 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 details thereof together with the consideration received NO
- 7 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

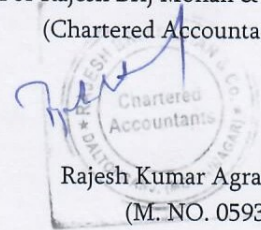
WHICH PERSONS  
REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

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

Place: Daltonganj

Date: 04th day of June 2020

For Rajesh Brij Mohan & Co.  
(Chartered Accountants),



Rajesh Kumar Agrawal  
(M. NO. 059388)

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

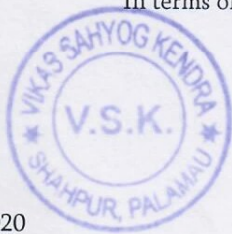
**Consolidated Balance Sheet as on 31st March 2020**

Liability	Amount	Assets	Amount
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	22,48,475.18	(As per Annexure "A" Annexed)	6,23,099.57
Add : Excess of Expenditure over Income as per I&E A/c	28,60,204.43		
	-	<b>CURRENT ASSETS LOANS AND ADVANCES</b>	
	51,08,679.61	Security Deposit (Telephone) b/f	500.00
Motor Bike Security b/f	9,500.00	Sec. Dep. For Gas Connection b/f	1,700.00
Laptop Security b/f	15,000.00	Loan & adv ( Subhani Aind )	7,829.00
Audit Fee Payable	40,000.00	Tax Deducted At Source b/f	75,000.00
Liability For Expenses		Adv Gen A/c	10,532.00
PSA b/f	5,126.00	Adv Gen. Utilization a/c	1,44,852.00
IGSS Suposhan	1,08,724.00	BRLF FC Staff Imprest	11,916.00
BRLF FC	947.00	<b>CASH &amp; BANK BALANCE</b>	
Gen. Utilization A/c		Cash-In-Hand (FCRA)	-
-BRLF LG project	25,381.00	Cash-In-Hand	20,394.75
-BRLF FC project	92,373.00	SBI Baz. Br. (CFT)	-
<b>Staff Imprest</b>		SBI Baz. Br. (IGP/Main)	18,10,433.05
-BRLF FC	51,024.00	ICICI Gen Utilization	2,39,342.00
-Vijay Tigga (Gen. Fund)	7,620.00	ICICI BRLF L	124503.63
-Vijay Tigga (Gen. Utiiza a/c)	2,738.00	SBI Baz. Br. (FCRA)	5,05,299.53
	61,382.00	ICICI Bank (BRLF)	18,91,711.08
	54,67,112.61		45,91,684.04
			54,67,112.61

In terms of our report of even date annexed herewith

Place : Daltonganj

Date : 04th day of June 2020



विवाह सेवा  
अध्यक्ष  
विकास सहयोग केन्द्र  
पलामू

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 2020**

Expenditure	Amount	Income	Amount
To FC IGSS Prog. (Grant Refund )	1,25,548.59	By Membership Fees	2,970.00
" FC IGSS Prog. (Suposhan )	6,15,306.50	" Bank Interest	
" BRLF FC Prog.	51,51,637.92	-Genneral Fund & BRLF G	68,053.00
" Bharat Rural Livelihood Founadation ND	6,59,194.00	-FC Fund A/c	23,824.00
" Govt of Jh , JSLPS CFT Prog.	4,13,681.00	-CFT a/c	2,123.00
" Income Tax Late Filling Fee	3,54,280.00	-BRLF & IGSS	52,089.00
" General Fund Exp.	24,416.00	" Grant Recd. From Bharat Rural	67,12,058.00
" Gen. Utilization Fund Exp.	13,250.00	Livelihood Foundation , New Delhi	
" Bank Charges FC	1,406.56	" Grant From Indo Global	-
		Social Service Society , New Delhi	8,60,512.00
		(a/c Suposhan )	
		" Grant /Consultancy Received ( Local Fund )	12,28,758.00
" Audit Fee	40,000.00	-Bharat Rural Livelihood Founadation ND	-
		-Govt of Jh , JSLPS CFT Prog.	12,34,850.00
" Depreciation	1,23,771.00	" Other Income	22,800.00
		" Liability no Longer Required W/off	1,74,656.00
" Excess of Income over Expenditure	28,60,204.43		
trfd. To General Fund			
	1,03,82,696.00		1,03,82,696.00

In terms of our report of even date annexed herewith

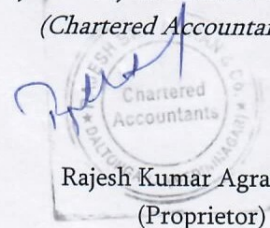
Place : Daltonganj

Date : 04th day of June 2020



राजेश मोहन  
अध्यक्ष  
विकास सहयोग केन्द्र  
पलामु

For Rajesh Brij Mohan & Co.  
(Chartered Accountants)



Rajesh Kumar Agrawal  
(Proprietor)

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

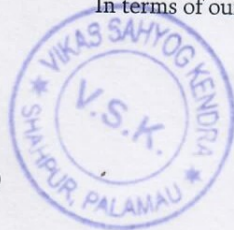
**Consolidated Receipt & Payment A/c for the Year ended 31st March 2020**

Receipt	Amount	Payment	Amount
To Opening Balance			
Cash-In-Hand (FCRA) 52,387.00		By FC IGSS Prog. (Grant Refund )	1,25,548.59
Cash-In-Hand 72,012.75		" FC IGSS Prog. (Suposhan )	6,14,359.50
SBI Baz. Br. (CFT) 4,608.80		" BRLF FC Prog.	50,42,913.92
SBI Baz. Br. (IGP/Main) 17,16,649.25		" -Bharat Rural Livelihood Founadation ND	6,59,194.00
ICICI Gen Utilization 60,781.00		" -Govt of Jh , JSLPS CFT Prog.	3,49,557.00
ICICI BRLF L 39895.63		" Income Tax Late Filling Fee	3,54,280.00
SBI Baz. Br. (FCRA) 8,85,633.18		" General Fund Exp.	24,416.00
ICICI Bank (BRLF) 1,63,051.00	29,95,018.61	" Gen. Utilization Fund Exp.	13,250.00
" Membership Fees	2,970.00	" Bank Charges FC	1,406.56
" Bank Interest		" Liability for Expenses	
-Genneral Fund & BRLF G 68,053.00		- IGSS	2,35,314.00
-FC Fund A/c 23,824.00		-General Fund	4,280.00
-CFT a/c 2,123.00		-CFT	8,02,858.00
-BRLF & IGSS 52,089.00	1,46,089.00	-BRLF Local	4,65,549.00
" Grant Recd. From Bharat Rural Livelihood Foundation , New Delhi	67,12,058.00	" Audit Fee Payable	35,000.00
" Grant From Indo Global Social Service Society , New Delhi (a/c Suposhan )	8,60,512.00	" Staff Advance/ Imperest	
" Grant /Consultancy Received ( Local Fund ) -Bharat Rural Livelihood Founadation ND	12,28,758.00	-BRLF FC	11,916.00
-Govt of Jh , JSLPS CFT Prog.	12,34,853.00	-Subhani Aind (FC Gen )	7,829.00
" Other Income	22,800.00	-General Fund	10,532.00
" Staff Advance/ Imperest		-CFT	33,425.00
-BRLF FC 51,024.00		-BRLF Local	19,100.00
-Vijay Tigga (Gen. Fund) 7,620.00		-Gen Utilization A/c	1,44,852.00
-Vijay Tigga (Gen. Utiiza a 2,738.00	61,382.00	By <u>Closing Balance</u>	
" BRLF LG Project 1,85,483.00		Cash-In-Hand (FCRA)	-
" IGSS (FC ) Project 4,968.00		Cash-In-Hand	20,394.75
" BRLF FC Project 92,373.00		SBI Baz. Br. (CFT)	-
		SBI Baz. Br. (IGP/Main)	18,10,433.05
		ICICI Gen Utilization	2,39,342.00
		ICICI BRLF L	124503.63
		SBI Baz. Br. (FCRA)	5,05,299.53
		ICICI Bank (BRLF)	18,91,711.08
	1,35,47,264.61		45,91,684.04
			1,35,47,264.61

In terms of our report of even date annexed herewith

Place : Daltonganj

Date : 04th day of June 2020



(Signature)  
अध्यक्ष  
विकास सहयोग केन्द्र  
पलामु

For Rajesh Brij Mohan & Co.  
(Chartered Accountants)

(Signature)  
Chartered Accountants  
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 2020**

S. No.	Particulars	Rate of Dep. (%)	W.D.V as on 01.04.2019	Addition/ Deduction dr. the year	Total	Depreciation allowable & W/off	W.D.V as on 31.03.2020
1	Motor Cycle (GSA)	15%	12,170.27	-	12,170.27	1,825.00	10,345.27
2	Generator (GSA Prog.)	15%	7,154.67	-	7,154.67	1,073.00	6,081.67
3	Motor Cycle (02) (PINREGA)	15%	17,233.35	-	17,233.35	2,585.00	14,648.35
4	Almira (CAUK- SLEGE)	10%	12,167.00	-	12,167.00	1,217.00	10,950.00
5	Lap- Top Computer (CAUK-SLEGE)	25%	8,804.00	-	8,804.00	2,201.00	6,603.00
6	Motor Bike (CAUK-SLEGE)	15%	54,254.00	-	54,254.00	8,138.00	46,116.00
7	Table (CAUK-SLEGE)	10%	8,418.00	-	8,418.00	842.00	7,576.00
8	Camera (Ca UK SLEG)	15%	6,428.00	-	6,428.00	964.00	5,464.00
9	LCD Projector( Ca Uk SLEG )01.06.11	15%	15,642.00	-	15,642.00	2,346.00	13,296.00
10	Laptop Feb/Mar12 (FFNY-RRL)	25%	5,723.00	-	5,723.00	1,431.00	4,292.00
11	Motor Bike Mar.12(FFNY-RRL)	15%	15,767.00	-	15,767.00	2,365.00	13,402.00
12	Generator Set Feb.12(FFNY-RRL)	15%	13,342.00	-	13,342.00	2,001.00	11,341.00
13	Motor Cycle	15%	2,463.73	-	2,463.73	370.00	2,093.73
14	Motor Cycle 17/09/12(HIVOS-RRA)	15%	15,895.90	-	15,895.90	2,384.00	13,511.90
15	Inverter 28.11.12 (AA-PSA)	15%	1,499.90	-	1,499.90	225.00	1,274.90
16	Digital Camera 30/11/12(AA-PSA)	15%	3,436.00	-	3,436.00	515.00	2,921.00
17	Book Self 28/11/12(AA-PSA)	10%	2,928.00	-	2,928.00	293.00	2,635.00
18	laptop Screen Touch ( AAA - IAIGSE)	25%	9,777.00	-	9,777.00	2,444.00	7,333.00
19	TVSMotorBike(02 Nos.)(AAA-PSA)	15%	24,369.00	-	24,369.00	2,655.00	21,714.00
20	Laptop dtd 26.04.13 ( AA SCC )	25%	5,839.75	-	5,839.75	1,460.00	4,379.75
21	Motorcycle dtd 31.03.14 (AA-PSA)	15%	24,658.00	-	24,658.00	3,699.00	20,959.00
22	Motorcycle dtd 31.03.14 (AA-IAIGSE)	15%	24,659.00	-	24,659.00	3,699.00	20,960.00
23	Motor Bike dt 29.12.14 HIVOS RRAF New	15%	56,755.00	-	56,755.00	8,513.00	48,242.00
24	RO & Gas Stove) dt Dec 14 AAA IAIGSE	10%	12,401.00	-	12,401.00	1,240.00	11,161.00
25	Almirah dt. Dec. 14 AAA- IAIGSE	10%	4,724.00	-	4,724.00	472.00	4,252.00
26	Printer/Scanner Dec. 14 AAA -IAIGSE	25%	3,006.00	-	3,006.00	752.00	2,254.00
27	Motor Bike dt 31.12.14 Pacs Fishry	15%	28,387.00	-	28,387.00	4,258.00	24,129.00
28	Digital Camera dt 09.08.14 Pacs Fish	15%	5,590.00	-	5,590.00	838.00	4,752.00
29	Laptop dt 09.08.14	25%	12,371.00	-	12,371.00	1,856.00	10,515.00
30	Furniture & Fixture Pacs Fishry	10%	18,395.00	-	18,395.00	1,840.00	16,555.00
31	Office Furniture & Equipment- BRLF	10%	67,358.00	-	67,358.00	6,736.00	60,622.00
32	Solar Plate , Batteries & Inv. - BRLF	15%	30,645.00	-	30,645.00	4,597.00	26,048.00
33	Laptop & Computer - BRLF	25%	1,01,222.00	-	1,01,222.00	25,305.00	75,917.00
34	Motor Cycle dtd 18.09.18 BRLF FC	15%	57,152.00	-	57,152.00	8,573.00	48,579.00
35	Laptop & Computer 30.06 BRLF FC	25%	56,235.00	-	56,235.00	14,059.00	42,176.00
	<b>Total</b>		<b>7,46,870.57</b>	<b>-</b>	<b>7,46,870.57</b>	<b>1,23,771.00</b>	<b>6,23,099.57</b>



(राजेश ब्रज मोहन)   
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