

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth provision to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth provision to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the balance sheet of VIKAS SAHYOG KENDRA , At – Semartand , Birsanagar P.O.- Shahpur , District.- PALAMAU, JHARKHAND as at 31st March 2023 and the Income & Expenditure account for the year ended on that date 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 maintained at the registered office of above named institution at the address mentioned at serial no 14 of the annexure ..

In our opinion and to the best of our information, and according to the explanations given to us the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any-

(a).....

(b).....

In our opinion and to the best of our information, and according to the information 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 31st March 2023, 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 2023.

Subject to the following observations/qualifications-

(a) A report in FORM 10BB dtd 12th Sept 2023 has been erroneously issued and be ignored .

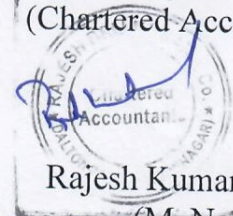
(b).....

The prescribed particulars are annexed here to.

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

For Rajesh Brij Mohan & Co.
(Chartered Accountants)



Rajesh Kumar Agrawal
(M. No. 059388)

Place: Daltonganj

Date : 12th day of September 2023

UDIN:- 23059388BGXVYV3561

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee													
	2.	Name of the auditee		A	A	A	T	V	2	9	0	1	P		
	3.	Assessment Year													
	4.	Previous Year		0	1	0	4	2	0	2	2				
Legal	5.	Registered Address of the auditee													
	6.	Other addresses, if applicable		Semartar, Birsanagar, Shahpur, Chainpur, Palamu (Jharkhand) 822110											
	7.	Type of the auditee		N/A											
	8.	Whether the auditee is established under an instrument?		Yes											
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act													
		Section under which registered/provisionally registered or approved/ provisionally approved /notified (refer note **)	Date of registration/provisional registration or approval/ provisionally approved/ notification (dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/notification is effective (dd/mm/yyyy)									
		(1)	(2)	(3)	(4)	(5)									
		12A(1)(ac)(i)	28.05.2021	AAATV2901PE20198	PCIT/CIT	01/04/2022									
Management	10.	(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year													
		Name of person	Relation < refer note#>	Percentage of shareholding in case	Unique Identification	Id Code < refer	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)						
		Jawahar Mehta	Founder		AHYPM9754A	2	Vill & P.O. - Jainagra, P.S. - Majharia, Dist. - Garhwa, (Jharkhand) 822134	NO							
		Ashrita Turkey	Founder		AJPT4458Q	2	Vill. Salo, Po-Bargarh, P.S. - Bhandariya, Dist. - Garhwa, Jharkhand 822125	NO							
		Muneshwar Singh	Office Bearer		GHQPS7825J	9	Vill-Salaiya, P.O. -Charain, P.S. - Chhattarpur, Dist. - Palamu (Jharkhand) 822113	NO							
		Suchita Minj	Office Bearer		BCYPM3199M	9	Vill-Gothgaon, P.O.-Chatakpur, P.S.-Mahuadand, Dist.-Latehar, (Jharkhand) 822119	NO							
		Umesh Prasad Singh	Office Bearer		CPVPS3771A	9	Vill-Kechki, P.O.-Saraidih, P.S. - Barwadih, Dist. -Latehar, Jharkhand-822111	NO							
		Rejeev Ranjan	Member		AJCPR5863M	5	Vill-Shahpur, P.O.-Shahpur, P.S. - Chainpur, Dist.-Palamu, Jharkhand-822110	NO							
		Indu Devi	Member		FEWPD9139G	5	Vill-Salaiya, P.O.-Charain, P.S. - Chhattarpur, Dist. - Palamu (Jharkhand) 822113	NO							
Objects	11.	Objects of the auditee													
		Relief of Poor, Advancement of any other object of general public utility													
	12.	(i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?													
		no													
		(ii) If yes, please furnish following information:-													
		(A) date of such modification/ adoption (DD/MM/YYYY)													
		(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.													
		Yes/No													
		(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A													
		S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration									
			(Pending/ Registration granted/Registration cancelled)	(dd/mm/yyyy)											



Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year					Yes							
		(ii)	If yes in 13 (i), date of commencement of activities					0	1	0	4	2	0	2	2
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?					No							
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section												
			S.No	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application			URN of such registra						
Details of Plg here books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee					yes							
		(ii)	Provide the following details of the books of account and other documents												
			S. No	Nature of Books of Account <Refer Note>	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place		Whether the books of account have been audited (Yes/No)					
							Address of such Place	Date of decision by management to keep account at such place	Date of intimation by Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule						
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
			1	Cash Book	yes	yes	yes	NA		yes					
			2	Ledger	yes	yes	yes	NA		yes					
			3	Bank Book	yes	yes	yes	NA		yes					
			4	Journal	yes	yes	yes	NA		yes					
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-													
		(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?					No							
		(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts					% NA							
		(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility					No, NA							
		(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?					No							
		(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts					% NA							
		(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility					No, NA							
		16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution, NA												
			S.No	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)										
			Total												
Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11					No							
		(ii)	If yes, then provide the following details of the business undertaking:												
		(a)	Nature of Business Undertaking					NA							
		(b)	Business Code					NA							
		(c)	Whether separate books of account have been maintained for the business undertaking <refer note>					NA							
		(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11					0							
		(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11					0							
Business Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case					No							
		(ii)	If yes, then provide the following details of such business:					Yes/No							
		(a)	Nature of Business					NA							
		(b)	Business Code					NA							
		(c)	Whether separate books of account have been maintained for the business <refer note>					NA							
		(d)	Whether the business is incidental to the attainment of the objects of the auditee					NA							
		(e)	Profits and gains from the business during the previous year					0							



TDS on receipts

19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt			Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)	
						Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1											

Voluntary contributions

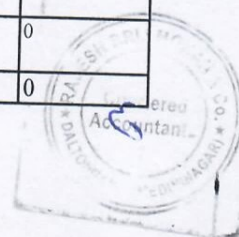
20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.			No	
21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >			No	
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year			Yes	
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD			6382085.00	
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G		0.00	
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)		0.00	
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000	0.00
			(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	0
			(c)	Others < Specify the nature>	0
			(d)	Total (a)+(b)+(c)	0.00
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD		92888	
	(v)	Donations received in kind		0.00	
	(vi)	Anonymous Donations referred to in section 115BBC			
		(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		0.00
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		0.00
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		0.00
		(d)	Other anonymous donations taxable @ 30 % under section 115BBC		0.00
		(e)	Total (a+b+c+d)		0.00
(vii)	Any other voluntary contribution not part of Form No. 10BD		<Please specify the nature>	0.00	
(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]			92888.00	
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			6474973.00	
25.	Total foreign contribution out of the total voluntary contributions stated in 24			9815.00	
26.	Voluntary Contribution forming part of corpus (which are included in 24)			Amount in Rs.	
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11		0.00	
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11		0.00	
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]			6474973.00	



		same objects		
		(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	0
		(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	0
		(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	0
		(xvi)	Applied for any purpose beyond the objects of the auditee	0
		(xvii)	Any other disallowance (Please specify)	0
		(xviii)	Total allowable application [{31(v)+31(vii)+31(viii) - {31(ix) to 31(xvii) }]	0
		(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub- section (1) of section 11	2921099
		(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	0
		(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	995000
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		
Section 115BBI	33.	Income taxable under section 115BBI		0
		(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No 0
		(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No 0
		(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No 0
		(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No 0
		(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No 0
		(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	Yes/No 0
		(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	Yes/No 0
			(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No 0
		(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No 0
		(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No 0
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
Other Income	35.	Other Income		0
		(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	Yes/No 0
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section	0



		80G									
		(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G						Amount in Rs < Fill Schedule Corpus>		
		(d)	Income chargeable under sub-section (4) of section 11						Amount in Rs.		
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11									
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?						/No	0		
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?						No	0		
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?						/No	0		
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?						No	0		
Application of income out of different sources	37.	Application of income out of the following sources during the previous year									
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year				+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total Amount (Rs.) < Fill schedule AC>			
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year				1795801	0	1795801			
	(C)	Income of earlier previous years up to 15% accumulated or set apart				472916	0	472916			
	(D)	Corpus				0	0	0			
	(E)	Borrowed fund				0	0	0			
	(F)	Any other (Please specify)				0	0	0			
	38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37									
		S.no	Name of person	PAN	Amount of application (Rs.)	Mode of Application			TDS		
						+Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted (Yes/No)	Section under which TDS has been deducted	Amount of TDS
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								/No
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								Na	
		(a)	Provision of proviso to clause (15) of section 2 is applicable								No
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated								No
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated								/No
	(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13									
		(a)	Income for the previous year								0
		(b)	Total Expenditure incurred in India, for the objects of the auditee,								0
	(c)	Expenditure to be disallowed								0	



Specified Violation	43.	Specified Violation		
		Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No	0
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	0
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	0
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	0
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	0
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	0
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	0
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	0
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	0
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	0
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	/No	0
	48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	0
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	No	0

UDIN:- 23059388BGXVYV3561

Schedules to fill as may be applicable < refer to instructions > Form 10B

Schedule Corpus: Details of Corpus



(i) Representing donations received for the renovation or repair of places notified under 80G(2) (b) on or after 01.04.2020												Yes/ No	Yes/ No	Yes/ No	Yes/ No
(ii) Other than (i) above received on or after 01.04.2021															
(iii) Other than (i) and (ii) above															

Schedule FC: Details of foreign contribution

Amount of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) corpus		
(ii) on- corpus	9815	
Total	9815	14377
		14377

Schedule LB: Details of Loan and Borrowing

Opening balance as on 1st April of the previous year	Loan and borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule Int App: Details of income applied outside India

S.No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA (In Rs.)	Amount of remittance outside India other than (4) (In Rs.)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside		
								Approval number	General/special	Date of approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)



Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

	Details of Payee			Details of Transaction						Mode of Repayment	
S.No	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether account payee if by cheque or bank draft?

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RCHV00141B	194J	Prof Fee	2471371	2471371	2471371	247137	0	0	0

Schedule Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
RCHV00141B	26Q Q1	31.07.2022	23.07.2022	yes
RCHV00141B	26Q Q2	30.11.2022	15.10.2022	yes
RCHV00141B	26Q Q3	31.01.2023	10.01.2023	yes
RCHV00141B	26Q Q4	31.05.2023	28.04.2023	yes

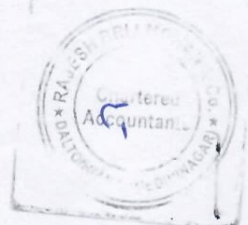
Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
(1)	(2)	(3)	(4)
RCHV00141B	Nil	Nil	Nil

Notes to Form 10B

- (1) Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act shall be referred as "auditee" in this form;
- (2) Any person referred to in sub-section (3) of section 13 shall be referred as specified person in this form;
- (3) *In serial number 6, provide the address which has been decided by the management by way of a resolution and which has been intimated to the jurisdictional Assessing Officer in writing within seven days of such resolution as per the proviso to sub-rule (3) of rule 17AA;
- (4) **In serial number 9, for the section under which registered or provisionally registered or approved or provisionally approved one of the following codes shall be selected (details of all the registration/provisional registration or approval or provisional approval or notification which are valid during the previous year should be provided, however where the auditee has got the registration or approval, after provisional registration or approval the details of provisional registration or approval need not be provided):

S. No	Section	Code
(1)	Clause (a) of sub-section (1) of section 12AB of the Act	1
(2)	Clause (b) of sub-section (1) of section 12AB of the Act	2
(3)	Clause (c) of sub-section (1) of section 12AB of the Act	3
(4)	Clause (i) of second proviso to clause (23C) of section 10 of the Act	4
(5)	Clause (ii) of second proviso to clause (23C) of section 10 of the Act	5
(6)	Clause (iii) of second proviso to clause (23C) of section 10 of the Act	6
(7)	Clause (ii) of sub-section (1) of Section 35 of the Act	7
(8)	Clause (ia) of sub-section (1) of Section 35 of the Act	8



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

Consolidated Balance Sheet as on 31st March 2023

Liability	Amount	Assets	Amount
GENERAL FUND		FIXED ASSETS	
Opening Balance 25,92,139.41		(As per Annexure "A" Annexed)	4,77,914.57
Add : Excess of Income over Expennditure as per I&E A/c 9,49,621.70	35,41,761.11	CURRENT ASSETS LOANS AND ADVANCES	
Honorarium Payable (RDD CFP)	6,47,059.00	Security Deposit (Telephone) b/f	500.00
TDS Payable (RDD CFP)	47,426.00	Sec. Dep. For Gas Connection b/f	1,700.00
EPF Payable	26,893.00	Security Deposit Elec (APF -SGSG)	11,640.00
Contingency Payable (RDD CFP)	22,126.00	Adv Vijay Tigga (RDD CFP)	22,926.00
Rohini Stationary (RDD CFP)	2,000.00	Adv Vijay Tigga APP SGSG	51,093.00
Audit Fee Payable	30,000.00	Adv Gen. Utilization a/c (M Singh) b/f	11,556.00
Liability For Expenses		CASH & BANK BALANCE	
-PSA b/f 5,126.00		Cash-In-Hand (FCRA)	-
-PSI		Cash-In-Hand	7,260.00
-IGSS Suposhan b/f 67,147.78	72,273.78	HDFC (RDD CFT)	1,531.00
Gen. Utilization A/c Liability	11,635.00	JRGB (APF SGSG	16,13,129.70
Jawahar Mehta (Gen. Utilization)	2,395.00	SBI Baz. Br. (CFT)	28,824.00
Vijay Tigga (Gen . Utilization)	9,801.00	SBI Baz. Br. (IGP/Main)	17,89,624.11
Staff Advance/ Imperest		ICICI Gen Utilization	1,14,394.40
-BRLF LC M Singh	1,000.00	ICICI BRLF L	402.00
-RDD CFP Project	79,068.00	SBI Baz. Br. (FCRA)	3,60,647.03
		ICICI Bank (BRLF)	296.08
	44,93,437.89		39,16,108.32
			44,93,437.89

In terms of our report of even date annexed herewith

Place : Daltonganj

Date : 12th day of September 2023

UDIN:- 23059388BGXVYV3561

For Rajesh Brij Mohan & Co.
(Chartered Accountants)

विद्युत सहयोग केन्द्र
अध्यक्ष

Rajesh Kumar Agrawal
(Proprietor)



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

Consolidated Income & Expenditure A/c for the Year ended 31st March 2023

Expenditure	Amount	Income	Amount
To Azim Premji Foundation SGSG (As per Annexure 1)	44,57,997.30	By Membership Fees	1,980.00
" Phia Foundation Exp.	42,000.00	" Bank Interest	
" RDD Govt of Jharkhand CFT Project	9,99,338.00	-Genneral Fund,BRLF,PSI	48,016.00
" PSI Expenses	18,900.00	-FC Fund A/c	9,815.00
" General Fund Exp. Bank Charges		-Gen. Utiliz.	1,483.00
" Gen. Utilization Fund Exp.	30,000.00	-APF ,Phia RDD	82,798.00
" Misc Exp. FC	14,377.00		1,42,112.00
		" Grant Recd. From RDD Govt. of Jharkhand CFT Project	2,50,085.00
		" Grant From Phia Foundation ND	36,085.00
		" Grant /Consultancy Received PSI	-
		-APPI	20,000.00
		-Donation	25,008.00
			45,008.00
" Audit Fee	30,000.00	" Grant From	
" Depreciation	91,156.00	-Azim Premji Fousndation (SGSG)	61,32,000.00
		" Interest on TDS Refund	1,620.00
		" Liability no Longer Required W/off	
" Excess of Income over Expenditure trfd. To General Fund	9,49,621.70	-Motor Bike Security	9,500.00
		-Laptop Security	15,000.00
			24,500.00
	66,33,390.00		66,33,390.00

In terms of our report of even date annexed herewith

ce : Daltonganj

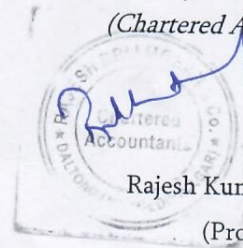
Date : 12th day of September 2023

UDIN:- 23059388BGXVYV3561



अध्यक्ष
विकास सहयोग केंद्र
शहपुर

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 2023

Receipt	Amount	Payment	Amount
To Opening Balance			
Cash-In-Hand (FCRA)	-	By Azim Premji Foundation SGSG (As per Annexure 1)	44,57,997.30
Cash-In-Hand	5,280.00	" Phia Foundation Exp.	42,000.00
SBI Baz. Br. (CFT)	2,457.00	" RDD Govt of Jharkhand CFT Project	2,25,859.00
SBI Baz. Br. (IGP/Main)	17,42,108.11	" PSI Expenses	18,900.00
ICICI Gen Utilization	1,42,911.40	" General Fund Exp. Bank Charges	
ICICI BRLF L	10,456.00	" Gen. Utilization Fund Exp.	30,000.00
SBI Baz. Br. (FCRA)	3,65,217.03	" Misc Exp. FC	14,377.00
ICICI Bank (BRLF)	288.08		
	22,68,717.62		
" Membership Fees	1,980.00	" Adv Vijay Tigga (RDD CFT)	22,926.00
" Bank Interest		" Audit Fee Payable	25,000.00
-Genneral Fund,BRLF,PSI	48,016.00	" Fixed Assets (APF SGSG)	
-FC Fund A/c	9,815.00	-Laptop	70,000.00
-Gen. Utiliz.	1,483.00	-Pico Projector	61,800.00
-APF ,Phia RDD	82,798.00		1,31,800.00
" Grant Recd. From RDD Govt. of Jharkhand CFT Project	2,50,085.00	" Security Deposit (APF -SGSG)	11,640.00
" Grant From Phia Foundation ND	36,085.00	" Vijay Tigga	51,093.00
" Grant /Consultancy Received PSI	-	By <u>Closing Balance</u>	
-APPI	20,000.00	Cash-In-Hand (FCRA)	-
-Donation	25,008.00	Cash-In-Hand	7,260.00
" Grant From		HDFC (RDD CFT)	1,531.00
-Azim Premji Fousndation (SGSG)	61,32,000.00	JRGB (APF SGSG	16,13,129.70
" Interest on TDS Refund	1,620.00	SBI Baz. Br. (CFT)	28,824.00
" Staff Advance/ Imperest		SBI Baz. Br. (IGP/Main)	17,89,624.11
-BRLF LC M Singh	1000	ICICI Gen Utilization	1,14,394.40
" Tds Refund	18,000.00	ICICI BRLF L	402.00
" TDS Payable	24,200.00	SBI Baz. Br. (FCRA)	3,60,647.03
" EPF Payable	26,893.00	ICICI Bank (BRLF)	296.08
			39,16,108.32
	89,47,700.62		89,47,700.62

In terms of our report of even date annexed herewith

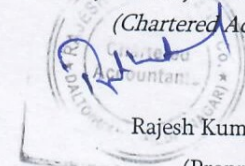
Place : Daltonganj

Date : 12th day of September 2023

UDIN:- 23059388BGXVYV3561

For Rajesh Brij Mohan & Co.

(Chartered Accountants)



Rajesh Kumar Agrawal

(Proprietor)



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

Details of Fixed Assets and depreciation for the year ended 31st March 2023

Annexure 'A'

S. No.	Particulars	Rate of Dep. (%)	W.D.V as on 01.04.2022	Addition/ Deduction dr. the year	Total	Depreciation allowable	W.D.V as on 31.03.2023
1	Motor Cycle (GSA)	15%	7,474.27	-	7,474.27	1,121.00	6,353.27
2	Generator (GSA Prog.)	15%	4,394.67	-	4,394.67	659.00	3,735.67
3	Motor Cycle (02) (PINREGA)	15%	10,583.35	-	10,583.35	1,587.00	8,996.35
4	Almira (CAUK- SLEGE)	10%	8,870.00	-	8,870.00	887.00	7,983.00
5	Lap- Top Computer (CAUK-SLEGE)	25%	3,714.00	-	3,714.00	928.00	2,786.00
6	Motor Bike (CAUK-SLEGE)	15%	33,318.00	-	33,318.00	4,997.00	28,321.00
7	Table (CAUK-SLEGE)	10%	6,136.00	-	6,136.00	614.00	5,522.00
8	Camera (Ca UK SLEG)	15%	3,947.00	-	3,947.00	592.00	3,355.00
9	LCD Projector(Ca Uk SLEG)01.06.11	15%	9,607.00	-	9,607.00	1,441.00	8,166.00
10	Laptop Feb/Mar12 (FFNY-RRL)	25%	2,414.00	-	2,414.00	603.00	1,811.00
11	Motor Bike Mar.12(FFNY-RRL)	15%	9,683.00	-	9,683.00	1,452.00	8,231.00
12	Generator Set Feb.12(FFNY-RRL)	15%	8,194.00	-	8,194.00	1,229.00	6,965.00
13	Motor Cycle	15%	1,512.73	-	1,512.73	227.00	1,285.73
14	Motor Cycle 17/09/12(HIVOS-RRA)	15%	9,761.90	-	9,761.90	1,464.00	8,297.90
15	Inverter 28.11.12 (AA-PSA)	15%	920.90	-	920.90	138.00	782.90
16	Digital Camera 30/11/12(AA-PSA)	15%	2,111.00	-	2,111.00	317.00	1,794.00
17	Book Self 28/11/12(AA-PSA)	10%	2,134.00	-	2,134.00	213.00	1,921.00
18	laptop Screen Touch (AAA - IAIGSE)	25%	4,125.00	-	4,125.00	1,031.00	3,094.00
19	TVSMotorBike(02 Nos.)(AAA-PSA)	15%	15,688.00	-	15,688.00	2,353.00	13,335.00
20	Laptop dtd 26.04.13 (AA SCC)	25%	2,463.75	-	2,463.75	616.00	1,847.75
21	Motorcycle dtd 31.03.14 (AA-PSA)	15%	15,143.00	-	15,143.00	2,271.00	12,872.00
22	Motorcycle dtd 31.03.14 (AA-IAIGSE)	15%	15,144.00	-	15,144.00	2,272.00	12,872.00
23	Motor Bike dt 29.12.14 HIVOS RRAF New	15%	34,855.00	-	34,855.00	5,228.00	29,627.00
24	RO & Gas Stove) dt Dec 14 AAA IAIGSE	10%	9,041.00	-	9,041.00	904.00	8,137.00
25	Almirah dt. Dec. 14 AAA- IAIGSE	10%	3,444.00	-	3,444.00	344.00	3,100.00
26	Printer/Scanner Dec. 14 AAA -IAIGSE	25%	1,268.00	-	1,268.00	317.00	951.00
27	Motor Bike dt 31.12.14 Pacs Fishry	15%	17,434.00	-	17,434.00	2,615.00	14,819.00
28	Digital Camera dt 09.08.14 Pacs Fish	15%	3,433.00	-	3,433.00	515.00	2,918.00
29	Laptop dt 09.08.14	15%	7,597.00	-	7,597.00	1,140.00	6,457.00
30	Furniture & Fixture Pacs Fishry	10%	13,409.00	-	13,409.00	1,341.00	12,068.00
31	Office Furniture & Equipment- BRLF	10%	49,104.00	-	49,104.00	4,910.00	44,194.00
32	Solar Plate , Batteries & Inv. - BRLF	15%	18,820.00	-	18,820.00	2,823.00	15,997.00
33	Laptop & Computer - BRLF	25%	42,704.00	-	42,704.00	10,676.00	32,028.00
34	Motor Cycle dtd 18.09.18 BRLF FC	15%	35,098.00	-	35,098.00	5,265.00	29,833.00
35	Laptop & Computer 30.06 BRLF FC	25%	23,724.00	-	23,724.00	5,931.00	17,793.00
36	Laptop (APF SGSG)	25%	-	70,000.00	70,000.00	17,500.00	52,500.00
37	Pico Projector (APF - SGSG)	15%	-	61,800.00	61,800.00	4,635.00	57,165.00
Total			4,37,270.57	1,31,800.00	5,69,070.57	91,156.00	4,77,914.57

अध्यक्ष
विकास सहयोग केन्द्र
पलामू

