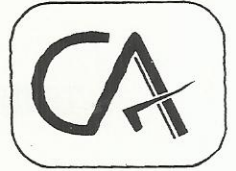


B. PRASAD & ASSOCIATES

CHARTERED ACCOUNTANTS



FORM NO.10-B

(See Rule 17 B)

AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961
IN THE CASE OF CHARITABLE OR RELIGIOUS TRUST OR INSTITUTIONS

We have examined the Balance Sheet of **BUDDHA VIKLANG VIKAS SANSTHAN**, (PAN :AADFB8121E, DOI : 27.02.1997), AT - Bhalua Road, Domuhan, Bodhgaya 824231 (Gaya) as at 31st March 2017 and the Income & Expenditure account for the year ended on that date which is in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named Institution visited by us so far as appears from our examination of the books, subject to the comments given below:

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

- (1) In the case of the Balance Sheet, of the state of affairs of the above named Institution as at 31st March, 2017 and;
- (2) In the case of the Income & Expenditure account, of the excess of Income over its Expenditure of its accounting year ending on 31st March 2017.

The prescribed particulars are annexed hereto.

Place: GAYA

Dated : 24.07.2017

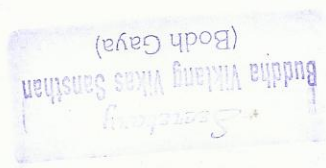
For B. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS



(Signature)
(BUDHDEO PRASAD)
PARTNER, M.No.090316



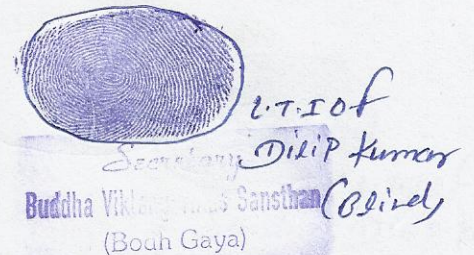
(Signature)
Buddha Viklang Vikas Sansthan
(Gaya)



ANNEXURE
STATEMENT OF PARTICULARS

(I) APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

- | | |
|---|------------------|
| 1. Amount of Income and fund of the previous year applied to Charitable or Religious purposes in India during the year | |
| (A) Donation Received | Rs. 50,80,000.00 |
| (B) Other Receipt | Rs. 666.00 |
| | Rs. 50,80,666.00 |
| <u>Amount applied for charitable purposes.</u> | |
| (A) Revenue Expenditure | Rs. 47,60,121.00 |
| (B) Capital Expenditure | Rs. 1,75,000.00 |
| 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 purposes in India during the previous year. | NO. |
| 3. Amount of Income accumulated or set apart/finally set apart for application to charitable or religious purposes to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly /in part only for such purposes. | 31,304.00 |
| 4. Amount of Income eligible for exemption under section 11(i)(c).
(Give Details) | NIL |
| 5. Amount of Income, in addition to the amount referred to in item no.3 above, accumulated or set apart for specified purposes under section 11(2) | NIL. |
| 6. Whether the amount of income mentioned in item No .5 above have been invested or deposited in the manner laid down in section 11(2) (b) ?If so, the details thereof. | N.A. |



(2)

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 previous year under section 11 (1B) ? If so, the details thereof.
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 charitable or Religious purposes or has ceased to be accumulated or set apart for application thereto, or
- (b) has ceased to remain invested to any security referred to in section 11 (2) (b)(i) or deposited in any account referred to in section 11 (2) (b) (ii) or sec. 11(2) (b) (iii), or.
- (c) has not been utilized for purposes for which it has 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.

N.A.

NIL

(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 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 security, if any.
2. Whether any land , building or other property of the trust / Institution was made or continued to be made , available for the use of any such persons during the previous year ? If so, give details of the property and the amount of rent or compensation charged, if any.

No.

No.



2.7.20f
Secretary Dipip Kr.
Buddha Viklang Vikas Sansthan
(Bodh Gaya) (Bairav)

(3)

3. Whether any payment was made to any such persons during the previous year by way of salary, allowances or otherwise. ?
If so, give details. No.
4. Whether the services of the Trust / Institution were made available to any such persons 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 / Institution during the previous year from any such person ? If so, give details thereof together with consideration paid. NIL
6. Whether any share, security or other property was sold by or on behalf of the Trust / Institution during the previous year from any such person ?
If so, give details thereof together with consideration paid. No.
7. Whether any Income or property of the Trust / Institution was diverted during the previous year in favor of any such persons? 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 Trust / 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.



2.7.2017
Secretary, Dilip Kumar
Buddha Viklang Vikas Sansthan (Beind)
(Bodh Gaya)

(III) INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR IN CONCERNS IN WHICH PERSONS REFERRED TO IN SEC.13 (3) HAVE A SUBSTANTIAL INTEREST

S.No.	Name and address of the concern	Where the concern is a company , number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5 percent of the capital of the concern during the previous year –say, Yes/No
1	2	3	4	5	6
			NIL		
Total					

Place: Gaya

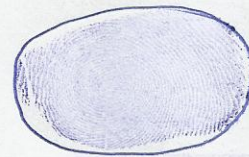
Dated: 24.07.2017

For B. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS



Budhdeo Prasad

(BUDHDEO PRASAD)
PARTNER, M.No.090316



Dip Kumar

Secretary

Buddha Viklang Vikas Sansthan (Blind)
(Bodh Gaya)

BUDDHA VIKLANG VIKAS SANSTHAN
AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA
CONSOLIDATED BALANCE SHEET AS ON 31st MARCH, 2017

LIABILITIES	Amount		ASSETS		Amount	
	Rs.	P.			Rs.	P.
NET FUND			FIXED ASSETS			
Balance b/d			As per schedule - 1			4,563,519.20
Surplus of Income	5,957,149.89		CURRENT ASSETS			
Less: Expenditure	31,304.00		LOANS & ADVANCES			
		5,988,453.89	GRANT IN AID RECEIVABLE			
			From N.C.L.P.S., Gaya			
			As per last a/c			
			NCLPS, GAYA 2008-09	209,720.00		
			NCLPS, GAYA 2009-10	85,400.00		
			NCLPS, GAYA 2010-11	205,944.00		501,064.00
			From D.S.E., Gaya			
			As per last a/c			362,500.00
			Cash in hand			450,749.51
			(As taken & certified by the Management)			
			Cash at Bank			
			BOI, Bodhgaya-S/B-447910100005433	3,218.10		
			BOI, Bodhgaya-447910210000030	1,694.54		
			BOI, BodhGaya-C/A-447920110000032	7,762.50		
			BOI, Jamshedpur-450010110006564	1,932.00		
			BOI, Paharganj-600910110004481	3,784.50		
			Dena Bank, Gaya -S/B-086510002459	1,796.77		
			Indian Bank, Delhi-S/B- 6011510675	5,431.77		
			Yes Bank, Gaya- 069488700000022	90,001.00		115,621.18
TOTAL		5,993,453.89				TOTAL 5,993,453.89

Place: Gaya

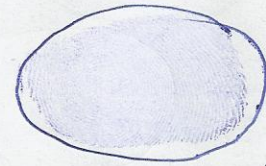
Date: 24.07.2017



As per our report of even date attached
 FOR B.PRASAD & ASSOCIATES
 CHARTERED ACCOUNTANTS

(Signature)

(BUDHDEO PRASAD)
 PARTNER, M.No. 090316



Secretary
 Buddha Viklang Vikas Sansthan
 (Bodh Gaya)

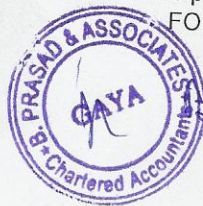
2.7.2017
(Signature)
 Dip Kumar
 (Secretary)

BUDDHA VIKLANG VIKAS SANSTHAN
AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA
CONSOLIDATED INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2017

EXPENDITURE	Amount		INCOME		Amount	
	Rs.	P.	Rs.	P.	Rs.	P.
Salary to Clerk(P.Adm)	248,000.00		By, Donation Received(35AC)	3,805,000.00		
Salary to Sweeper & Peon(P.Adm)	184,000.00		By, Donation Received(80G)	1,275,000.00		5,080,000.00
Salary to Driver	284,000.00					
Salary to P.Manager(P.Adm)	460,000.00					
Honorarium	84,000.00		By, Bank Interest			666.00
Accounting Charge	72,000.00					
Boarding, Bedding & Blankets(Child Labour)	135,600.00					
Distribution of Disability Aids	254,000.00					
Legal Exp.	1,102.00					
Educational Material Exps. (Handicapped)	120,450.00					
Help to Handicapped Person	345,800.00					
Medical Camp Exps.(Disabled People)	840,600.00					
Survey Expenses(Disabled People)	1,310,500.00					
Meeting Expenses	18,500.00					
Travelling & Conveyance	184,750.00					
Bank Charges	1,819.00					
Rent	210,000.00					
Audit Fee	5,000.00					
Depreciation on Fixed Assets	289,241.00					
Excess of Income Over Expenditure	31,304.00					
TOTAL	5,080,666.00		TOTAL	5,080,666.00		

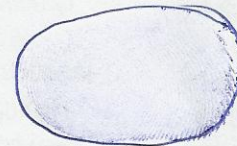
Place: Gaya

Date: 24.07.2017



As per our report of even date attached
 FOR B.PRASAD & ASSOCIATES
 CHARTERED ACCOUNTANTS

(Signature)
 (BUDHDEO PRASAD)
 PARTNER, M.No. 090316



Secretary *Dilip Kumar*
 Buddha Viklang Vikas Sansthan
 (Bodh Gaya)

BUDDHA VIKLANG VIKAS SANSTHAN
AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA
CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

RECEIPT	Amount		PAYMENTS	Amount	
	Rs.	P.		Rs.	P.
<u>Opening Balance</u>			<u>By, Recurring Expenses</u>		
Cash in Hand		28,950.23	Salary to Clerk(P.Adm)	248,000.00	
Cash at Bank			Salary to Sweeper & Peon(P.Adm)	184,000.00	
BOI,Bodhgaya-447910100005433	3,092.10		Salary to Driver	284,000.00	
BOI,Bodhgaya-447910210000030	354,913.59		Salary to P.Manager(P.Adm)	460,000.00	
BOI,Gaya-447920110000032	8,355.00		Honorarium	84,000.00	
BOI,Jamshedpur-450010110006564	1,362.00		Accounting Charge	72,000.00	
BOI,Paharganj-600910110004481	3,175.00		Boarding,Bedding & Blankets(Child Labour)	135,600.00	
Dena Bank, Gaya-086510002459	1,228.77		Distribution of Disability Aids	254,000.00	
Yes Bank, Gaya-069488700000022	10,000.00		Educational Material Exps. (Handicapped)	120,450.00	
Indian Bank, Delhi-6011510675	7,249.00		Help to Handicapped Person	345,800.00	
		389,375.46	Medical Camp Exps.(Disabled People)	840,600.00	
To, Donation Received(35AC)	3,805,000.00		Legal Exp.	1,102.00	
To, Donation Received(80G)	1,275,000.00	5,080,000.00	Survey Expenses(Disabled People)	1,310,500.00	
			Meeting Expenses	18,500.00	
To, Bank Interest		666.00	Travelling & Conveyance	184,750.00	
			Bank Charges	1,819.00	
			Rent	210,000.00	
			Audit Fee	2,500.00	
			<u>By, Non Recurring Expenses</u>		
			Building Construction	175,000.00	
			<u>By, Closing Balance</u>		
			Cash in Hand	450,749.51	
			Cash at Bank		
			BOI,Bodhgaya-447910100005433	3,218.10	
			BOI,Bodhgaya-447910210000030	1,694.54	
			BOI,Gaya-447920110000032	7,762.50	
			BOI,Jamshedpur-450010110006564	1,932.00	
			BOI,Paharganj-600910110004481	3,784.50	
			Dena Bank, Gaya-086510002459	1,796.77	
			Indian Bank, Delhi-6011510675	5,431.77	
			Yes Bank, Gaya-069488700000022	90,001.00	115,621.18
TOTAL		5,498,991.69	TOTAL		5,498,991.69

As per our report of even date attached
FOR B.PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS



(Signature)
(BUDHDEO PRASAD)
PARTNER, M.No. 090316



Secretary
Buddha Viklang Vikas Sansthan
(Bodh Gaya)
(Signature)

Place: Gaya
Date: 24.07.2017

BUDDHA VIKLANG VIKAS SANSTHAN
AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA
FIXED ASSETS AND DEPRECIATION AS ON 31.03.2017

SCHEDULE '1'

S.NO.	NAME OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2016		ADDITION		TOTAL		DEPRECIATION		W.D.V. AS ON 31.3.2017	
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	LAND			383,603.50		-		383,603.50		-		383,603.50
2	BUILDING	5%		3,421,119.20		175,000.00		3,596,119.20		179,806.00		3,416,313.20
3	FURNITURE & FIXTURES	10%		430,364.80		-		430,364.80		43,036.00		387,328.80
4	BOOKS	15%		95,049.50		-		95,049.50		14,257.00		80,792.50
5	BLANKET BEDDING	15%		119,495.00		-		119,495.00		17,924.00		101,571.00
6	CALLIPER & CRUTCHES	15%		26,901.10		-		26,901.10		4,035.00		22,866.10
7	CYCLES	15%		54,020.50		-		54,020.50		8,103.00		45,917.50
8	FAN & COOLERS	15%		26,323.30		-		26,323.30		3,948.00		22,375.30
9	GENERATOR	15%		6,549.80		-		6,549.80		982.00		5,567.80
10	MEDICAL EQUIPMENT	15%		14,412.30		-		14,412.30		2,162.00		12,250.30
11	PUMP SET	15%		3,562.70		-		3,562.70		534.00		3,028.70
12	SEWING MACHINE	15%		29,220.10		-		29,220.10		4,383.00		24,837.10
13	TRAINING EQUIPMENTS	15%		5,935.60		-		5,935.60		890.00		5,045.60
14	TYPING MACHINE	15%		30,591.50		-		30,591.50		4,589.00		26,002.50
15	WHEEL CHAIR	15%		30,611.30		-		30,611.30		4,592.00		26,019.30
		TOTAL		4,677,760.20		175,000.00		4,852,760.20		289,241.00		4,563,519.20



Secretary
Dilip Kumar
 Buddha Viklang Vikas Sansthan
 (Bodh Gaya)