



**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 31<sup>st</sup> March 2021 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 31<sup>st</sup> March, 2021 and;
- (2) In the case of the Income & Expenditure account, of the excess of Income over its Expenditure of its accounting year ending on 31<sup>st</sup> March 2021

The prescribed particulars are annexed hereto.

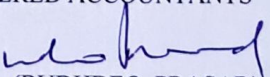
Place: GAYA

Dated : 25.12.2021

UDIN:- **21090316AAAAJA1548**

For B. PRASAD & ASSOCIATES  
CHARTERED ACCOUNTANTS



  
(BUDHDEO PRASAD)  
PARTNER, M.No.090316

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. 20,17,400.00
(B) Other Receipt	Rs. <u>92.00</u>
	Rs. 20,17,492.00
- Amount applied for charitable purposes.

(A) Revenue Expenditure	Rs. 18,25,034.70
(B) Capital Expenditure	Rs. <u>NIL</u>
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. Rs. 18,25,034.70
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. Rs. 1,92,457.30
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 apart 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. N.A.
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. 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. No.
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.



(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.

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

Place: Gaya

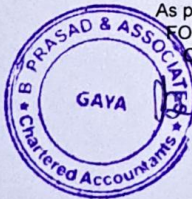
Dated: 25.12.2021

For B. PRASAD & ASSOCIATES  
CHARTERED ACCOUNTANTS(BUDHDEO PRASAD)  
PARTNER, M.No.090316

**BUDDHA VIKLANG VIKAS SANSTHAN**  
**AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA**  
**BALANCE SHEET AS ON 31st MARCH, 2021**

LIABILITIES	Amount Rs. P.	ASSETS	Amount Rs. P.
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
As per Last Account	61,14,595.33	As per schedule - 1	45,63,539.20
Add: Excess of Income over Expenditure	1,92,457.30	As per schedule - 2	4,32,382.05
	63,07,052.63	<b>CURRENT ASSETS</b>	
		<b>LOANS &amp; ADVANCES</b>	
		<b>GRANT IN AID RECEIVABLE</b>	
		<b>From N.C.L.P.S., Gaya</b>	
		As per last a/c	
		NCLPS, GAYA 2008-09	2,09,720.00
		NCLPS, GAYA 2009-10	85,400.00
		NCLPS, GAYA 2010-11	2,05,944.00
		<b>From D.S.E., Gaya</b>	
		As per last a/c	3,62,500.00
		<b>Cash in hand</b>	1,46,210.46
		(As taken & certified by the Management)	
		<b>Cash at Bank</b>	
		BOI, Bodhgaya-S/B-447910100005433	3,118.86
		BOI, Bodhgaya-447910210000030	2,99,388.15
		BOI, BodhGaya-C/A-447920110000032	425.22
		BOI, Jamshedpur-4500101100006564	2,150.00
		BOI, Paharganj-6009101100004481	4,135.15
		Dena Bank, Gaya -S/B-086510002459	1,530.77
		Indian Bank, Delhi-S/B- 6011510675	107.77
		Yes Bank, Gaya- 069488700000022	501.00
			3,11,356.92
<b>TOTAL</b>	<b>63,17,052.63</b>	<b>TOTAL</b>	<b>63,17,052.63</b>

As per our report of even date attached  
FOR B.PRASAD & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Place: Gaya  
Date: 25.12.2021



(BUDHDEO PRASAD)  
PARTNER, M.No. 090316

Secretary  
Buddha Viklang Vikas  
(Bodh Gaya)

L.T.I of  
Dilip Kr  
(Blind)

**BUDDHA VIKLANG VIKAS SANSTHAN**  
**AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA**  
**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2021**

EXPENDITURE	Amount Rs. P.	INCOME	Amount Rs. P.
<b>To, Activities Expenses</b>		By, Donation Received(80G)	20,17,400.00
COVID 19 Relief Expenses	7,21,000.00		
Animal Welfare Programme	66,632.00	By, Bank Interest	92.00
Plantation Programme	53,500.00		
Water & sanitation Prog.	1,20,353.00		
Welfare Programme (st/sc)	1,41,000.00		
Women Empowerment Prog.	76,500.00		
Environmental Awareness Prog.	74,900.00		
Bridge Course to Blind Children	1,50,380.00		
<b>Administration &amp; Other Costs</b>			
Bank Charges	1,169.70		
Printing & Stationery	11,100.00		
Repair & Maintenance	1,31,700.00		
Audit Fees	10,000.00		
Honorarium	58,500.00		
Salary and Wages	1,80,000.00		
Meeting Expenses	19,750.00		
Travelling Exp	8,550.00		
<b>To, Excess of Income Over Expenditure</b>	1,92,457.30		
<b>TOTAL</b>	<b>20,17,492.00</b>	<b>TOTAL</b>	<b>20,17,492.00</b>

Place: Gaya

Date: 25.12.2021



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

(BUDHDEO PRASAD)  
 PARTNER, M.No. 090316

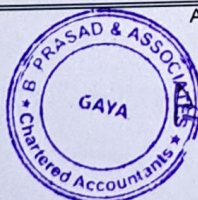
*L.T.I of*  
*Dileep Kumar*  
*(Blind)*  
 Buddha Viklang Vikas Sansthan  
 (Bodh Gaya)

**BUDDHA VIKLANG VIKAS SANSTHAN**  
**AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA**  
**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

RECEIPT	Amount Rs. P.	PAYMENTS	Amount Rs. P.
<b>To, Opening Balance</b>		<b>By, Activities Expenses</b>	
Cash in Hand	2,51,375.46	COVID 19 Relief Expenses	7,21,000.00
<b>Cash at Bank</b>		Animal Welfare Programme	66,632.00
BOI, Bodhgaya-S/B-44791010000543	3,093.86	Plantation Programme	53,500.00
BOI, Bodhgaya-447910210000030	1,141.85	Water & sanitation Prog.	1,20,353.00
BOI, BodhGaya-C/A-447920110000003	325.22	Welfare Programme (st/sc)	1,41,000.00
BOI, Jamshedpur-450010110006564	2,150.00	Women Empowerment Prog.	76,500.00
BOI, Paharganj-600910110004481	4,135.15	Environmental Awareness Prog.	74,900.00
Dena Bank, Gaya -S/B-08651000245	1,484.77	Bridge Course to Blind Children	1,50,380.00
Indian Bank, Delhi-S/B- 6011510675	902.77	<b>Administration &amp; Other Costs</b>	
Yes Bank, Gaya- 069488700000022	501.00	Bank Charges	1,169.70
	13,734.62	Printing & Stationery	11,100.00
		Repair & Maintenance	1,31,700.00
To, Donation Received(80G)	20,17,400.00	Audit Fees	10,000.00
		Honorarium	58,500.00
To, Bank Interest	92.00	Salary and Wages	1,80,000.00
		Meeting Expenses	19,750.00
		Travelling Exp	8,550.00
		<b>By, Closing Balance</b>	
		Cash in Hand	1,46,210.46
		<b>Cash at Bank</b>	
		BOI, Bodhgaya-447910100005433	3,118.86
		BOI, Bodhgaya-447910210000030	2,99,388.15
		BOI, Gaya-447920110000032	425.22
		BOI, Jamshedpur-450010110006564	2,150.00
		BOI, Paharganj-600910110004481	4,135.15
		Dena Bank, Gaya-086510002459	1,530.77
		Indian Bank, Delhi-6011510675	107.77
		Yes Bank, Gaya-069488700000022	501.00
			3,11,356.92
<b>TOTAL</b>	<b>22,82,602.08</b>	<b>TOTAL</b>	<b>22,82,602.08</b>

Place: Gaya

Date: 25.12.2021



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

(BUDHDEO PRASAD)  
PARTNER, M.No. 090316

Secy  
Buddha Viklang V  
(Bodh Gaya)

L.T. I of  
Dilip Kr  
(blind)

**BUDDHA VIKLANG VIKAS SANSTHAN**  
**AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA**  
**BALANCE SHEET AS ON 31st MARCH, 2021**

LIABILITIES	Amount		ASSETS	Amount	
	Rs.	P.		Rs.	P.
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
As per Last Account	61,11,501.47		As per schedule - 1		45,63,539.20
Add: Excess of Income over Expenditure	1,92,432.30	63,03,933.77	As per schedule - 2		4,32,382.05
			<b>CURRENT ASSETS</b>		
			<b>LOANS &amp; ADVANCES</b>		
			<b>GRANT IN AID RECEIVABLE</b>		
			<b>From N.C.L.P.S. , Gaya</b>		
			As per last a/c		
			NCLPS, GAYA 2008-09	2,09,720.00	
			NCLPS, GAYA 2009-10	85,400.00	
			NCLPS, GAYA 2010-11	2,05,944.00	5,01,064.00
			<b>From D.S.E.,Gaya</b>		
			As per last a/c		3,62,500.00
					1,46,210.46
			<b>Cash in hand</b>		
			(As taken & certified by the Management)		
			<b>Cash at Bank</b>		
			BOI,Bodhgaya-447910210000030	2,99,388.15	
			BOI,BodhGaya-C/A-447920110000032	425.22	
			BOI,Jamshedpur-450010110006564	2,150.00	
			BOI,Paharganj-600910110004481	4,135.15	
			Dena Bank, Gaya -S/B-086510002459	1,530.77	
			Indian Bank, Delhi-S/B- 6011510675	107.77	
			Yes Bank, Gaya- 069488700000022	501.00	3,08,238.06
<b>TOTAL</b>		<b>63,13,933.77</b>	<b>TOTAL</b>		<b>63,13,933.77</b>


Place: Gaya

Date:25.12.2021



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

(BUDHDEO PRASAD)  
PARTNER, M.No. 090316

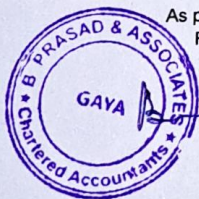
Secd.   
Buddha Viklang Vikas  
(Bodh Gaya)  
L.T.I of Dilip Kumar (Blind)

**BUDDHA VIKLANG VIKAS SANSTHAN**  
**AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA**  
**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2021**

EXPENDITURE	Amount		INCOME	Amount	
	Rs.	P.		Rs.	P.
<b>To, Activities Expenses</b>			By, Donation Received(80G)		20,17,400.00
COVID 19 Relief Expenses	7,21,000.00				
Animal Welfare Programme	66,632.00		By, Bank Interest		67.00
Plantation Programme	53,500.00				
Water & sanitation Prog.	1,20,353.00				
Welfare Programme (st/sc)	1,41,000.00				
Women Empowerment Prog.	76,500.00				
Environmental Awareness Prog.	74,900.00				
Bridge Course to Blind Children	1,50,380.00				
<b>Administration &amp; Other Costs</b>					
Bank Charges	1,169.70				
Printing & Stationery	11,100.00				
Repair & Maintenance	1,31,700.00				
Audit Fees	10,000.00				
Honorarium	58,500.00				
Salary and Wages	1,80,000.00				
Meeting Expenses	19,750.00				
Travelling Exp	8,550.00				
<b>To, Excess of Income Over Expenditure</b>	1,92,432.30				
<b>TOTAL</b>	<b>20,17,467.00</b>		<b>TOTAL</b>	<b>20,17,467.00</b>	

Place: Gaya

Date: 25.12.2021



As per our report of even date attached  
 FOR B.PRASAD & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 (BUDHDEO PRASAD)  
 PARTNER, M.No. 090316

Secret  
 Buddha Viklang  
 (Bodh Gaya)  
 L.T.I of  
 Dilip Kr  
 (Blind)

**BUDDHA VIKLANG VIKAS SANSTHAN**

**AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA**

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

RECEIPT	Amount Rs. P.	PAYMENTS	Amount Rs. P.
<b>To, Opening Balance</b>		<b>By, Activities Expenses</b>	
Cash in Hand		COVID 19 Relief Expenses	7,21,000.00
Cash at Bank	2,51,375.46	Animal Welfare Programme	66,632.00
BOI, Bodhgaya-447910210000030	1,141.85	Plantation Programme	53,500.00
BOI, Bodh Gaya-C/A-447920110000032	325.22	Water & sanitation Prog.	1,20,353.00
BOI, Jamshedpur-450010110006564	2,150.00	Welfare Programme (st/sc)	1,41,000.00
BOI, Paharganj-600910110004481	4,135.15	Women Empowerment Prog.	76,500.00
Dena Bank, Gaya -S/B-086510002459	1,484.77	Environmental Awareness Prog.	74,900.00
Indian Bank, Delhi-S/B- 6011510675	902.77	Bridge Course to Blind Children	1,50,380.00
Yes Bank, Gaya- 069488700000022	501.00		
	10,640.76	<b>Administration &amp; Other Costs</b>	
		Bank Charges	1,169.70
		Printing & Stationery	11,100.00
To, Donation Received(80G)	20,17,400.00	Repair & Maintenance	1,31,700.00
To, Bank Interest	67.00	Audit Fees	10,000.00
		Honorarium	58,500.00
		Salary and Wages	1,80,000.00
		Meeting Expenses	19,750.00
		Travelling Exp	8,550.00
			4,20,769.70
		<b>By, Closing Balance</b>	
		Cash in Hand	1,46,210.46
		<b>Cash at Bank</b>	
		BOI, Bodhgaya-447910210000030	2,99,388.15
		BOI, Gaya-447920110000032	425.22
		BOI, Jamshedpur-450010110006564	2,150.00
		BOI, Paharganj-600910110004481	4,135.15
		Dena Bank, Gaya-086510002459	1,530.77
		Indian Bank, Delhi-6011510675	107.77
		Yes Bank, Gaya-069488700000022	501.00
			3,08,238.06
<b>TOTAL</b>	<b>22,79,483.22</b>	<b>TOTAL</b>	<b>22,79,483.22</b>

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

Place: Gaya

Date: 25.12.2021



(BUDHDEO PRASAD)  
PARTNER, M.No. 090316

Secretary  
Buddha Viklang Vikas  
(Bodh Gaya)

L.T.I of  
Dilip Kr  
(Blind)

**BUDDHA VIKLANG VIKAS SANSTHAN**  
Bhalua Road, Domuhan Bodhgaya, Distt: Gaya, Bihar - 824231

**FIXED ASSETS AND DEPRECIATION AS ON 31.03.2021**

S.NO.	NAME OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2020		ADDITION		TOTAL		DEPRECIATION		W.D.V. AS ON 31.3.2021	
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	LAND		3,83,603.50				3,83,603.50				3,83,603.50	
2	BUILDING	5%	34,16,313.20				34,16,313.20				34,16,313.20	
3	FURNITURE & FIXTURES	10%	3,87,328.80				3,87,328.80				3,87,328.80	
4	BOOKS	15%	80,792.50				80,792.50				80,792.50	
5	BLANKET BEDDING	15%	1,01,591.00				1,01,591.00				1,01,591.00	
6	CALLIPER & CRUTCHES	15%	22,866.10				22,866.10				22,866.10	
7	CYCLES	15%	45,917.50				45,917.50				45,917.50	
8	FAN & COOLERS	15%	22,375.30				22,375.30				22,375.30	
9	GENERATOR	15%	5,567.80				5,567.80				5,567.80	
10	MEDICAL EQUIPMENT	15%	12,250.30				12,250.30				12,250.30	
11	PUMP SET	15%	3,028.70				3,028.70				3,028.70	
12	SEWING MACHINE	15%	24,837.10				24,837.10				24,837.10	
13	TRAINING EQUIPMENTS	15%	5,045.60				5,045.60				5,045.60	
14	TYPING MACHINE	15%	26,002.50				26,002.50				26,002.50	
15	WHEEL CHAIR	15%	26,019.30				26,019.30				26,019.30	
	<b>TOTAL</b>		<b>45,63,539.20</b>				<b>45,63,539.20</b>				<b>45,63,539.20</b>	

L.T-I of  
Dilip Kr  
(Band)  
Secretary  
Buddha Viklang Vikas  
(Bodh Gaya)



**BUDDHA VIKLANG VIKAS SANSTHAN**  
 Bhalua Road, Domuhan Bodhgaya, Distt: Gaya, Bihar - 824231  
**FIXED ASSETS AND DEPRECIATION AS ON 31.03.2021**

FIXED ASSETS AND DEPRECIATION AS ON 31.03.2021							
SCHEDULE '2'							
SL. NO.	PARTICULARS	RATE OF DEP.	W.D.V. AS AT 31.03.2020	ADDITION	TOTAL UPTO 31.03.2021	DEPRECIATION DURING THE YEAR	W.D.V. AS AT 31.03.2021
1	Furniture & Fixtures	10%	2,25,253.25	-	2,25,253.25	-	2,25,253.25
2	Fan & Coolers	15%	38,125.13	-	38,125.13	-	38,125.13
3	Generator	15%	13,608.13	-	13,608.13	-	13,608.13
4	Medical Equipment	15%	26,166.15	-	26,166.15	-	26,166.15
5	Sewing Machine	15%	44,168.13	-	44,168.13	-	44,168.13
6	Training Equipment	15%	31,837.33	-	31,837.33	-	31,837.33
7	Typing Machine	15%	8,148.93	-	8,148.93	-	8,148.93
8	Computer	40%	45,075.00	-	45,075.00	-	45,075.00
	TOTAL		4,32,382.05	-	4,32,382.05	-	4,32,382.05



Secretary  
 Buddha Viklang V.  
 (Bodh Gaya)

L.T. I of  
 Dilip, Ka  
 (blind)