



FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (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.

We have examined the balance sheet of **BUDDHA VIKLANG VIKAS SANSTHAN** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

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

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

- (i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2023** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2023**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For B. PRASAD AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0010347C)



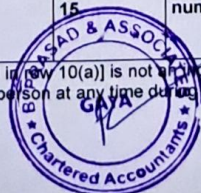
Budhdeo Prasad

(BUDHDEO PRASAD)
PARTNER
Membership No: 090316
PAN : AAMFB0975F

Place : GAYA
Date : 18-Sep-2023
UDIN : 23090316BGWBYN6817

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AADFB8121E							
	2.	Name of the auditee		BUDDHA VIKLANG VIKAS SANSTHAN							
	3.	Assessment Year		2023-2024							
	4.	Previous Year		From 1-APR-2022 to 31-MAR-2023							
	5.	Registered Address of the auditee		0 , BHALUA ROAD DOMUHAN, BODHGAYA , DOMUHAN, BODHGAYA GAYA, BIHAR, 823001, INDIA							
Legal	6.	Other addresses, if applicable									
	7.	Type of the auditee		Society							
Registration Details	8.	Whether the auditee is established under an instrument?		Yes							
	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ 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/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	10-Mar-2022	AADFB8121EE19971	PCIT/CIT	01-Apr-2021					
Management		Clause (i) of second proviso to sub-section (5) of section 80G of the Act	10-Mar-2022	AADFB8121EF20217	PCIT/CIT	01-Apr-2021					
	10.	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	Relation Other	Percentage of shareholding in case of shareholder	Unique Identificatio Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		DILIP KUMAR	Members of society			BZSPK9925 N	PAN	Yes	No		BHALUA ROAD, BODHGAY A,GAYA,Bi har,824231 INDIA
	VINOD KUMAR	Members of society			7164077748 51	Aadhar number	Yes	No		BODHGAY A,GAYA,Bi har,824231 INDIA	
	RAJU KUMAR	Members of society			6329290985 91	Aadhar number	Yes	No		BODHGAY A,GAYA,Bi har,824231 INDIA	
	RAKESH KUMAR	Members of society			3910093995 32	Aadhar number	Yes	No		BODHGAY A,GAYA,Bi har,824231 INDIA	
	NIRAJ KUMAR	Members of society			5821542347 47	Aadhar number	Yes	No		BODHGAY A,GAYA,Bi har,824231 INDIA	
	ADITYA KUMAR	Members of society			6431745790 83	Aadhar number	Yes	No		BODHGAY A,GAYA,Bi har,824231 INDIA	
	RAMDHANI PASWAN	Members of society			8748914557 15	Aadhar number	Yes	No		BODHGAY A,GAYA,Bi har,824231 INDIA	
10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year											



Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility						No Yes Yes Yes No Yes No No	
	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.						No
Commencement of activities		(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	
		1							
	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No
		(ii)	If yes in 13 (i), date of commencement of activities						
Details of Place where books of accounts and other documents have		(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?						
		(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 of application		Date of Registration or cancellation based on such application		URN of such registration	
		1							
	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	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 to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Cash book	Yes	Yes	Yes				Yes
2	Ledger	Yes	Yes	Yes				Yes
3	Journal	Yes	Yes	Yes				Yes
4	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes				Yes
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-?-vis total receipts	0.00						
(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						
(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-?-vis total receipts	0.00						
(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						
16. If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution								
S.No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)						
Total								
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:								
	Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	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	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	
					No			
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 may be								
No								
(ii) If yes, then provide the following details of such business:								
(a)	Nature of Business							
(b)	Sector							
	Sub Sector							
	Business Code							
(c)	Whether separate books of account have been maintained for the business	No						



TDS on receipts

Voluntary contributions

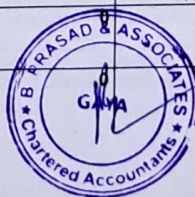
(d)	Whether the business is incidental to the attainment of the objects of the auditee							No		
(e)	Profits and gains from the business during the previous year									
19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
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	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
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 >									Yes	
22. Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									4185000	
23. Donations not reported in Form No 10BD /Not required to fill Form No. 10BD										
(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	
(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	
(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	
	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				(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	
	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				(c)				0	
	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				(d)	Total (a)+(b)+(c)			0	
(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								3	
(v)	Donations received in kind								0	
(vi)	Anonymous Donations referred to in section 115BBC								0	
	(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	
	(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	
	(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	
	(d) Other anonymous donations taxable @ 30 % under section 115BBC								0	
	(e) Total (a+b+c+d)								0	
(vii)	Any other voluntary contribution not part of Form No. 10BD & Please specify the nature &								0	



	(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)]		3
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]		4185003
25.	Total foreign contribution out of the total voluntary contributions stated in 24		0
26.	Voluntary Contribution forming part of corpus (which are included in 24)		0
(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
(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
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-(23(vi)(d)+26A+26B)]		4185003
28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)		168
29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11		0
30.	Income required to be applied in India by the auditee during the previous year [27+28-29]		4185171
31.	Application of Income (excluding application not eligible and reported under serial number 37)		
(i)	Total amount applied for charitable or religious purposes in India during the previous year	+Electronic(In Rs.)	Other than Electronic(In Rs.)
		0	0
(a)	Contribution or donation to any other person during the previous year	0	0
(b)	Object wise application other than the application provided in (a)		
(I)	Religious	0	0
(II)	Relief of poor	0	2097104
(III)	Education	0	1070853
(IV)	Medical relief	0	0
(V)	Yoga	0	0
(VI)	Preservation of environment (including watersheds, forests and wildlife)	0	356500
(VII)	Preservation of monuments or places or objects of artistic or historic interest	0	0
(VIII)	Advancement of any other objects of general public utility	0	0
(IX)	Application which cannot be specifically categorised under to	403	488789
(X)	Total	403	4013246
(c)	Total application [(a) + (b)(X)]	403	4013246
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person		
S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs.)
			Mode of application
			+Electronic modes(Rs.)
			Other than Electronic modes(Rs.)
			Total
			Whether any TDS has been deducted Yes/NO
			Section under which TDS has been deducted
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]		0
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year		4013649
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]		4013649
(vi)	Bifurcation of application in 31 (v) into Revenue or Capital		4013649
(a)	Revenue		0
(b)	Capital		0
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.		0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.		0
	Amount to be disallowed from application		0
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A		0
(xi)	Donation 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-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 towards Corpus		0
(xii)	Donation 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-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 not having same objects		0



(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		0
(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii)}$? $\sqrt{31(ix)$ to $31(xvii)}$]		4013649
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		0
(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		171522
32.	Taxable Income [30- $\sqrt{31(xviii)}$ to $31(xxi)$]]		0
33.	Income taxable under section 115BBI		
(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	
(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	
(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	
(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	
(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	
(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	No	
(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	No	
	(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	
(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	
(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	
34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
35.	Other Income		
(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	
(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 80G		0
(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		0
(d)	Income chargeable under sub-section (4) of section 11		0
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	
(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	
(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	
(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	
37.	Application of income out of the following sources during the previous year	=+Electronic(In Rs)	Other than Electronic(In Rs.)
(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		0
(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		0



(C)	Income of earlier previous years up to 15% accumulated or set apart	0	0	0
(D)	Corpus	0	0	0
(E)	Borrowed fund	0	0	0
(F)	Any other	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 to whom amount paid or credited	PAN	Amount of application (Rs)	Mode of Application			TDS		
				=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS

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?
- (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**
- (d) condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) 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
- (b) Total Expenditure incurred in India, for the objects of the auditee,
- (c) Expenditure to be disallowed
- (i) Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed
- (ii) Expenditure from any loan or borrowing
- (iii) Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and
- (iv) Expenditure in the form of contribution or donation to any person.
- (v) Capital expenditure
- (vi) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40
- (vii) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A
- (viii) Any other disallowance
- (ix) Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)
- (d) Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a ? b+c(ix)]

40. In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details

- (a) Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure **No**
- (b) Total income of auditee during the previous year
- (c) Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]

41. Details of specified person* as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
1. the author of the trust or the founder of the institution	DILIP KUMAR	BZSPK9925N	716407774851		BHALUA ROAD, DOMUHAN, Bhalua a B.O, Bhalua, GAYA, Bihar, 824231 INDIA

42. Details of transactions referred to in section 13 (2)

- (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both **No**
- (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation; **No**



Specified Violation	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No
	43.	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	
		Income of the auditee has been applied, other than for the objects of the trust or institution.	No
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No
	(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
Specified Violation	(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
	(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
	(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
	(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
	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
	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
	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
	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
	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
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	No
	49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No



BUDDHA VIKLANG VIKAS SANSTHAN
AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA
BALANCE SHEET AS ON 31st MARCH, 2023

LIABILITIES	Amount Rs. P.	ASSETS	Amount Rs. P.
GENERAL FUND		FIXED ASSETS	
As per Last Account	63,67,026.39	As per schedule - 1	45,63,539.20
Add: Excess of Income over Expenditure	1,71,522.59	As per schedule - 2	4,32,382.05
	65,38,548.98	CURRENT ASSETS	
		LOANS & ADVANCES	
		GRANT IN AID RECEIVABLE	
		From N.C.L.P.S. , Gaya	
		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
		From D.S.E., Gaya	
		As per last a/c	3,62,500.00
		Cash in hand	
		(As taken & certified by the Management)	4,77,247.46
		Cash at Bank	
		BOI, Bodhgaya-447910210000030	2,01,261.35
		BOI, Jamshedpur-450010110006564	2,218.00
		BOI, Paharganj-600910110004481	4,135.15
		BOB, Gaya - 78970100015201	1,617.77
		SBI, Bodhgaya - 40447281144	2,083.00
		Yes Bank, Gaya- 069488700000022	501.00
			2,11,816.27
CURRENT LIABILITIES			
Audit Fees Payable	10,000.00		
TOTAL	65,48,548.98	TOTAL	65,48,548.98

Place: Gaya

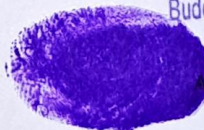
Date:- 18.09.2023



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

Budhdeo Prasad
(BUDHDEO PRASAD)
PARTNER, M.No. 090316

Secretary
BUDDHA VIKLANG VIKAS SANSTHAN
Buddha Viklang Vikas Sansthan
(Bodh Gaya)



Authorised Signatory

BUDDHA VIKLANG VIKAS SANSTHAN
AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	Amount		INCOME	Amount	
	Rs.	P.		Rs.	P.
To, Activities Expenses			By, Donation Received(80G)	41,85,003.36	
Animal Welfare Programme	1,60,500.00		By, Bank Interest		168.00
Plantation Programme	1,12,000.00				
Ration Distribution to poor	14,20,720.00				
Rural Development Prog.	80,725.00				
Vocational Training Prog.	6,03,335.00				
Literacy Programme	2,81,932.00				
Water & sanitation Prog.	84,000.00				
Welfare Programme (st/sc)	1,79,000.00				
Women Empowerment Prog.	1,53,989.00				
Bridge Course to Blind Children	1,85,586.00				
Youth Affairs & Sports	2,62,670.00				
Administration & Other Costs					
Bank Charges	402.77				
Printing & Stationery	21,815.00				
Repair & Maintenance	76,208.00				
Audit Fees	10,000.00				
Honorarium	1,08,000.00				
Salary and Wages	2,40,000.00				
Meeting Expenses	2,250.00				
Travelling & Conveyance	30,516.00				
To, Excess of Income Over Expenditure	1,71,522.59				
TOTAL	41,85,171.36		TOTAL	41,85,171.36	

Place: Gaya

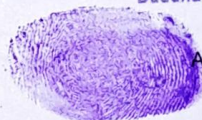
Date:- 18.09.2023



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

Budhdeo Prasad
(BUDHDEO PRASAD)
PARTNER, M.No. 090316

BUDDHA VIKLANG VIKAS SANSTHAN
Buddha Viklang Vikas Sansthan
(Bodh Gaya)



Authorised Signatory

BUDDHA VIKLANG VIKAS SANSTHAN
AT -BODHGAYA, GAYA- 824231, BIHAR -INDIA

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPT	Amount Rs. P.	PAYMENTS	Amount Rs. P.
To, Opening Balance		By, Activities Expenses	
Cash in Hand	1,78,520.46	Animal Welfare Programme	1,60,500.00
Cash at Bank		Plantation Programme	1,12,000.00
BOI, Bodhgaya-447910210000030	3,30,552.99	Ration Distribution to poor	14,20,720.00
Dena Bank, Gaya-086510002459	1,573.77	Rural Development Prog.	80,725.00
BOI, Jamshedpur-450010110006564	2,150.00	Vocational Training Prog.	6,03,335.00
BOI, Paharganj-600910110004481	4,135.15	Literacy Programme	2,81,932.00
Indian Bank, Delhi-S/B- 6011510675	107.77	Water & sanitation Prog.	84,000.00
Yes Bank, Gaya- 069488700000022	501.00	Welfare Programme (st/sc)	1,79,000.00
	3,39,020.68	Women Empowerment Prog.	1,53,989.00
		Bridge Course to Blind Children	1,85,586.00
		Youth Affairs & Sports	2,62,670.00
		Administration & Other Costs	
		Bank Charges	402.77
To, Donation Received(80G)	41,85,003.36	Printing & Stationery	21,815.00
		Repair & Maintenance	76,208.00
To, Bank Interest	168.00	Audit Fees	10,000.00
		Honorarium	1,08,000.00
		Salary and Wages	2,40,000.00
		Meeting Expenses	2,250.00
		Travelling & Conveyance	30,516.00
		By, Closing Balance	
		Cash in Hand	4,77,247.46
		Cash at Bank	
		BOI, Bodhgaya-447910210000030	2,01,261.35
		BOI, Jamshedpur-450010110006564	2,218.00
		BOI, Paharganj-600910110004481	4,135.15
		SBI, Bodhgaya- 40447281144	2,083.00
		BOB, Gaya - 78970100015201	1,617.77
		Yes Bank, Gaya-069488700000022	501.00
TOTAL	47,02,712.50	TOTAL	47,02,712.50

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

BUDDHA VIKLANG VIKAS SANSTHAN
Buddha Viklang Vikas Sansthan
(Bodh Gaya)

Place: Gaya

Date: - 18.09.2023



B. Prasad
(BUDHDEO PRASAD)
PARTNER, M.No. 090316



Authorised Signatory

BUDDHA VIKLANG VIKAS SANSTHAN

Bhalua Road, Domuhan Bodhgaya, Distt: Gaya, Bihar - 824231

FIXED ASSETS AND DEPRECIATION AS ON 31.03.2023**SCHEDULE '1'**

S.NO.	NAME OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2022	ADDITION	TOTAL	DEPRECIATION	W.D.V. AS ON 31.3.2023
			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
	TOTAL		45,63,539.20	-	45,63,539.20	-	45,63,539.20

BUDDHA VIKLANG VIKAS SANSTHAN

Bhalua Road, Domuhan Bodhgaya, Distt: Gaya, Bihar - 824231

FIXED ASSETS AND DEPRECIATION AS ON 31.03.2023**SCHEDULE '2'**

SL. NO.	PARTICULARS	RATE OF DEP.	W.D.V. AS AT 31.03.2022	ADDITION	TOTAL UPTO 31.03.2023	DEPRECIATION DURING THE YEAR	W.D.V. AS AT 31.03.2023
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

