

Acknowledgement Number: 635893270110825

## FORM NO. 10B

[See rule 18CC 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.

I have examined the balance sheet of SAMAGRA 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-2025 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.

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

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

(a)

In my opinion and to the best of my information, and according to information given to me, 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-2025, 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-2025.

Subject to the following observations/qualifications-

- (a) the entity has provided depreciation on Plant and Equipment at the rates prescribed under the income tax act 1961 rather than on the basis of their estimated useful lives as required by Accounting standard (AS)10 issued by the institute of chartered accountants of india. the entity has not maintained records of the estimated useful lives of individual Plant and Equipment, no technical assessment or management estimate of useful lives has been made available to me. In the absence of the necessary records and estimates relating to the useful lives of Plant and equipment, it is impracticable to reliably quantify the impact on the depreciation expense carrying amount of Plant and Equipment, and the net profit.
- (b) the financial statement of M/s Samagra Vikas Sansthan have not been prepared in accordance with the formats of financial statements prescribed in the guidance note on financial statements of Non -corporate Entities issued by the Institute of Chartered accountants of india (ICAI). In our opinion while this represents a departure from the prescribed presentation framework, it does not materially affect the information presented regarding the entity's financial position, financial performance, or capital fund for the year ended 31st march 2025. in our opinion and to the best of our information and according to the explanations given to us, except for the matter described in the above paragraph, the financial statements present fairly, in all material respects, the financial position of M/S SAMAGRA VIKAS SANSTHAN as at 31/03/2025 and its Financial performance for the year then ended, in accordance with [applicable financial reporting framework]

The prescribed particulars are annexed hereto.

Name of Chartered Accountant

Membership Number

Firm Registration Number

RAVINDR KUMAR

ARCA530932

0018251C





Acknowledgement Number:635893270110825

ANNEXURE  
Statement of particulars

Basic Details	1.	PAN of the auditee	AABAS9504M			
	2.	Name of the auditee	SAMAGRA VIKAS SANSTHAN			
	3.	Assessment year	2025-26			
	4.	Previous year	01-APR-2024 to 31-MAR-2025			
	5.	Registered Address of the auditee	VILLAGE ROTA, POST ROTA, Rota, BUDAUN, Uttar Pradesh, INDIA, 243726			
	6.	Other addresses, if applicable				
Legal	7.	Type of the auditee	AOP			
	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 (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	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
		(1)	(2)	(3)	(4)	(5)
		Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AABAS9504ME20210	CIT	24-Sep-2021
		Clause (iii) of second proviso to sub-section (5) of section 80G of the Act	24-Sep-2021	AABAS9504MF2018	CIT EXEMPTION	24-Sep-2021
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			





Acknowledgement Number: 635893270110825

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	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)
1.	RAJ KUMAR SHARMA	Trustee	0	FELPS6711G	PAN	0, VILLAGE AND POST ROTA, VILLAGE AND POST ROTA, ROTA, BUDAUN, Uttar Pradesh, INDIA, 243726	No	
2.	sudha sharma	Trustee	0	HPNPS4446R	PAN	0, ROTA, VILLAGE AND POST ROTA, BUDAUN, Uttar Pradesh, INDIA, 243726	No	
3.	RAJENDRA KUMAR	Trustee	0	CFWPR5209F	PAN	0, ROTA, ROTA, BUDAUN, Uttar Pradesh, INDIA, 243726	No	
4.	VIKAS KUMAR SAXENA	Trustee	0	8WXPS8086E	PAN	0, DATAGANJ, DATAGANJ, BUDAUN, Uttar Pradesh, INDIA, 243635	No	
5.	BHOOPENDRA SINGH BHADORIYA	Trustee	0	8KLPS5623K	PAN	0, MADHUVAN COLONY, BUDAUN, BUDAUN, Uttar Pradesh, INDIA, 243601	No	
6.	SUKH DEVI	Trustee	0	0AOPS4408A	PAN	0, VILLAGE PRATHBI NAGLA, VILLAGE PRATHBI NAGLA, BUDAUN, Uttar Pradesh, INDIA, 243641	No	
7.	UMRAI	Trustee	0	8WXPS8083B	PAN	0, VILLAGE KARRGAON, WAZIRGANJ, BUDAUN, Uttar Pradesh, INDIA, 243726	No	
8.	MAHA LUXMI SAXENA	Trustee	0	BSTPS7543A	PAN	0, JAWAHERPURI BUDAUN, BUDAUN, BUDAUN, Uttar Pradesh, INDIA, 243601	No	
9.	SUDEEP MISHRA	Trustee	0	ASZPM4340E	PAN	0, VILLAGE GANGOLA, DATAGANJ, BUDAUN, Uttar Pradesh, INDIA, 243635	No	

(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.



Acknowledgement Number: 635893270110825

Sl. No.	Name	Unique Identification Number	ID code	Address	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	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

Objects	11.	Objects of the auditee	Relief of poor																					
	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:-																						
		<table border="1"> <tr> <td>(A)</td> <td>Date of such modification/ adoption</td> <td></td> </tr> <tr> <td>(B)</td> <td>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.</td> <td></td> </tr> <tr> <td>(C)</td> <td colspan="2">If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A</td> </tr> <tr> <td></td> <td> <table border="1"> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance of application</th> <th>Date of Registration or cancellation based on such application</th> <th>URN of such registration</th> </tr> <tr> <td>(1)</td> <td>(2)</td> <td>(3)</td> <td>(4)</td> <td>(5)</td> </tr> </table> </td> <td></td> </tr> </table>	(A)	Date of such modification/ adoption		(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.		(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			<table border="1"> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance of application</th> <th>Date of Registration or cancellation based on such application</th> <th>URN of such registration</th> </tr> <tr> <td>(1)</td> <td>(2)</td> <td>(3)</td> <td>(4)</td> <td>(5)</td> </tr> </table>	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)	(2)	(3)	(4)	(5)	
(A)	Date of such modification/ adoption																							
(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.																							
(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																							
	<table border="1"> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance of application</th> <th>Date of Registration or cancellation based on such application</th> <th>URN of such registration</th> </tr> <tr> <td>(1)</td> <td>(2)</td> <td>(3)</td> <td>(4)</td> <td>(5)</td> </tr> </table>	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)	(2)	(3)	(4)	(5)													
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)	(2)	(3)	(4)	(5)																				
Commencement of activities	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																						
		(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?																						
		<table border="1"> <tr> <td>(iv)</td> <td colspan="4">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 10 has been filed?</td> </tr> <tr> <td></td> <td> <table border="1"> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance to application</th> <th>Date of Registration /Cancellation based on such application</th> <th>URN of such registration</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> </td> <td></td> </tr> </table>	(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 10 has been filed?					<table border="1"> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance to application</th> <th>Date of Registration /Cancellation based on such application</th> <th>URN of such registration</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration										
(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 10 has been filed?																							
	<table border="1"> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance to application</th> <th>Date of Registration /Cancellation based on such application</th> <th>URN of such registration</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration																		
S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration																				
accounts maintained	14.	(i) Whether the books of account and other documents have been kept and maintained in the form and manner and	Yes																					





Acknowledgement Number: 635893270110825

Details of Place where books of and other documents have been maintained	at such place as prescribed under rule 17AA by the auditee									
	(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	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
	(1)	(2)	(3)	(4)	(5)	Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	(9)
	1.	Cash book	Yes	Yes	Yes	(6)	(7)	(8)	(8a)	(9)
	2.	Ledger	Yes	Yes	Yes					Yes
	3.	Journal	Yes	Yes	Yes					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							%	
	(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								
	(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							%	
	(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								
	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.)					
(1)	(2)				(3)					
Total					0					
No Records Available										
Advancing	17. (i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11									
No										



Acknowledgement Number: 635893270110825

Business Under	(ii)	If yes, then provide the following details of the business undertaking:										
	(a)	Nature of Business Undertaking										
	(b)	Business code										
	(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>										
	(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								₹		
	(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								₹		
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 may be								No	
	(ii)	If yes, then provide the following details of such business:										
	(a)	Nature of Business										
	(b)	Business code										
	(c)	Whether separate books of account have been maintained for the business <refer note^>										
	(d)	Whether the business is incidental to the attainment of the objects of the auditee										
(e)	Profits and gains from the business during the previous year								₹			
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
		(1)	(2)	(3)	(4)	(5)	(6)	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature	(11)
		No Records Available										
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 >										Yes
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										₹ 25,000





Acknowledgement Number: 635893270110825

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
(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)	FCRA	₹ 33,55,001
(d)	Total (a)+(b)+(c)		₹ 33,55,001
(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		₹ 0
(v)	Donations received in kind		₹ 0
(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
(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	OTHER CONTRIBUTION	₹ 5,100
(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)]		₹ 33,60,101
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]		₹ 33,85,101



Acknowledgement Number: 635893270110825

	25.	Total Foreign Contribution out of the total voluntary contributions stated in 24	₹ 33,55,001
	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)]	₹ 33,85,101
Income to be applied	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)	₹ 16,983
	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] )	₹ 34,02,084
Application of Income	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	
	(a)	Contribution or donation to any other person during the previous year	
		Electronic(₹)	₹ 0
		Other than electronic(₹)	₹ 0
		Total(₹)	₹ 0
	(b)	Object wise application other than the application provided in (a)	





Acknowledgement Number: 635893270110825

S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)
(i)	Religious	0	0	0
(ii)	Relief of poor	31,16,083	6,86,340	38,02,423
(iii)	Education	0	0	0
(iv)	Medical relief	0	0	0
(v)	Yoga	0	0	0
(vi)	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0
(vii)	Preservation of Monuments or Places or Objects of Artistic or Historic Interest	0	0	0
(viii)	Advancement of any other objects of general public utility	0	0	0
(ix)	Application which cannot be specifically categorized under (i) to (viii)	0	0	0
(x)	Total	31,16,083	6,86,340	38,02,423

  

(c)	Total application (a) + (b)(X)	
	Electronic(₹)	₹ 31,16,083
	Other than electronic(₹)	₹ 6,86,340
	Total(₹)	₹ 38,02,423

  

(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			TDS		
				Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
No Records Available									
(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						₹ 0		
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]						₹ 38,02,423		
(vi)	Bifurcation of application in 31(v) into Revenue or Capital						₹ 38,02,423		
	(a)	Revenue					₹ 38,02,423		
	(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		



Acknowledgement Number: 635893270110825

Section 115BBI	(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		₹ 0
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		₹ -4,00,339
	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 the 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	₹
Income		(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 percent 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.	(a) Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹





Acknowledgement Number: 635893270110825

Other	(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 clause (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								
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			₹ 0					
	(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	₹					
Application of income out of different sources	37.	Application of Income out of the following sources during the previous year								
	S. No.	Application of income out of different sources		Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)				
	A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year		0	0	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	0	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 (Please specify)		0	0	0				
	No Records Available									
	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	Mode of Application			TDS		
					Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	No Records Available									



Acknowledgement Number: 635893270110825

Other	(b)	Income as per Explanation 38 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 clause (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							
	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			₹ 0				
Capital Asset	(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	₹				
Application of income out of different sources	37.	Application of Income out of the following sources during the previous year							
	S. No.	Application of income out of different sources		Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)			
	A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year		0	0	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	0	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 (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	Mode of Application	TDS			
				Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									





Acknowledgement Number: 635893270110825

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?		
		(a)	Provision of proviso to clause (15) of section 2 is applicable		
		(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		
		(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		
		(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		
		(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-section 3 or 3A of section 40A		₹	
	(viii)	Any other disallowance		₹	



Acknowledgement Number: 635893270110825

		(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	₹ 0			
		(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))	₹ 0			
		In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details					
Expenditure Incurred for Religious Purposes	40.	(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	₹ 0			
		(c)	Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]	0 %			
Person referred to in 13(3)	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	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
		(1)	(2)	(3)	(4)	(5)	(6)
		The author of the trust or the founder of the institution	RAJ KUMAR SHARMA	FELPS6711H		0, ROTA, ROTA, ROTA, Uttar Pradesh, INDIA, 243626	
		The author of the trust or the founder of the institution	UMRAJ SINGH	BWXP58083B		0, ROTA, ROTA, BUDAUN, Uttar Pradesh, INDIA, 243726	
	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			
		(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				





Acknowledgement Number: 635893270110825

Specified Violation	(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	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	₹
	(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	



Acknowledgement Number: 635893270110825

	(A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No
--	-----	--	----





Acknowledgement Number:635893270110825

Schedule Corpus : Details of Corpus														
Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1)+(2)+(5)-(3)]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other than those specified under sub-section (5) of section 11
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available														



Acknowledgement Number: 635893270110825

Schedule FC: Details of Foreign Contribution

Nature 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.)
Corpus	0	0
Non- Corpus	33,55,001	37,49,931
Total	33,55,001	37,49,931





**SAMAGRA VIKAS SANSTHAN BUDAUN**  
**VILLAGE & POST ROTA, BUDAUN**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31 MARCH 2025**

RECEIPTS	Current year 24-25	PAYMENTS	Current year 24-25
CRY Grant Received	2371805.00	<b>CHILD RIGHTS &amp; YOU</b>	
Grant Receive From Jiv Daya Founation	983196.00	Team Capicity Building to children Education	27615.00
Grant receive Abhaydan	25000.00	Converagence Meeting with Education	9562.00
Contribution	5100.00	Capicity of Building Of VCPC	17997.00
Bank Interest	16983.00	Operating Child Activity Center	106575.00
<b>Opening Balance</b>		Immediate service to Children	14000.00
Bank of Baroda Bal.	304917.54	Programme Salary	2013987.00
SBI Bank Bal.	5097.60	Programme Travel	32079.00
Indian bank Bal.	3674.05	Mobile Recharge	14300.00
Punjab national bank Bal.	17020.53	Rent and maintenance	65870.00
Cash in hand	11926.00	Stationary , Photocopy , Postage	10216.00
		Internet Recharge	3099.00
		Staff Welfare	1434.00
		Staff Insurance	10010.00
		Travelling Exp	3257.00
		<b>Jiv Daya Foundation</b>	
		Cost of Amul Spray Milk	357445.00
		ITC Biscuit	62220.00
		Administrative Exp	18752.00
		Honorarirum for Villages	95000.00
		Parle Gulucose Biscuit	23925.00
		Gas Refuling	21717.00
		Transportation Material	11182.00
		Rahat Kit	234000.00
		Slate Chatai & Stationery	5664.00
		Solar Lamp	27047.00
		<b>Abhaydan</b>	
		Previous audit fees	7800.00
		Awerence program for Mensuration	1500.00
		Meeting Abhaydan	8670.00
		Organization Program	6834.10
		Stationery Abhaydan	13300.00
		expenses payable 22-23	3000.00
		<b>Other Expenses</b>	
		Bank Charges	13393.25
		<b>Closing Balance</b>	
		Cash In hand	9140.00
		Bank of Baroda Bal.	454693.86
		SBI Bal.	25391.76
		Indian Bank Bal	5043.05
		Punjab national Bank Bal.	9000.70
	<b>3744719.72</b>		<b>3744719.72</b>

For, Ravindr Kumar & Associates

Chartered Accountant

FRANCHISE NO. 018251C

M. No.

CA RAVINDR KUMAR

BUDAUN

M. No. 018251C

UDIN-25530932BMKYAR9839

Date: 21/07/2025  
Place: Budaun



**SAMAGRA VIKAS SANSTHAN BUDAUN**  
**VILLAGE & POST ROTA, BUDAUN**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025**

EXPENDITURE	current year 24-25	INCOME	current year 24-25
<b>CHILD RIGHTS &amp; YOU</b>			
Team Capicity Building to children Education	35905.00	CRY Grant Received	2371805.00
Converagence Meeting with Education	9562.00	Grant Receive From Jiv Daya Foundation	983196.00
Capicity of Building Of VCPC	17997.00	Grant receive Abhaydan	25000.00
Operating Child Activity Center	127275.00	Contribution	5100.00
Immediate service to Children	14000.00	Bank Intrest BOB	16983.00
Programme Salary	2524475.00		
Programme Travel	32079.00		
Mobile Recharge	14300.00		
Rent and maintenance	79370.00		
Stationary , Photocopy , Postage	10216.00		
Internet Recharge	3099.00		
Staff Welfare	1434.00		
Staff Insurance	10010.00		
Travelling Exp	3257.00		
Audit fees	10000.00		
<b>Jiv Daya Foundation</b>			
Cost of Amul Spray Milk	357445.00		
ITC Biscuit	62220.00		
Administrative Exp	18752.00		
Honorarirum for Villages	95000.00		
Parle Gulucose Biscuit	23925.00		
Gas Refuling	21717.00		
Transportation Material	11182.00		
Rahat Kit	234000.00		
Slate Chatai & Stationery	5664.00		
Solar Lamp	27047.00		
<b>Abhaydan</b>			
Awerence program for Mensuration	1500.00		
Meeting Abhaydan	8670.00		
Organization Program	6834.10		
Stationery Abhaydan	13300.00		
<b>Other Expenses</b>			
Bank Charges	13393.25		
Depriciations	8795.00		
Excess of Expenditur over Income	-400339.35		
<b>Total</b>	<b>3402084.00</b>	<b>Total</b>	<b>3402084.00</b>

For, Ravindr Kumar & Associates

Chartered Accountant

FRN 018251C



UDIN-25530932BMKYAR9839

Date: 21/07/2025

Place: Budaun





**SAMAGRA VIKAS SANSTHAN BUDAUN**  
**VILLAGE & POST ROTA BUDAUN**  
**Balance Sheet as on 1 April 2024 to 31 March 2025**

Liabilities		current year 24-25	Assets		current year 24-25
<b>Capital</b>			<b>Fixed Assets</b>		
Opening Capital	147257.12	-253082.23	Furniture & Other items	68739.00	61865.00
Less- Excess of	-400339.35		Less : Dep @10%	6874.00	
			Electrical items	7433.00	
<b>Current Liabilities</b>			Less: Dep @ 15%	1115.00	6318.00
Payable C.A	10000.00	23750.00	Computer	2015.00	1209.00
Rajkumar Sharma Loan	3117.00		Less: Dep @ 40%	806.00	
Payable Anil Salary	8900.00				
Payable ram Mohan Salary	1733.00		<b>Other current assets</b>		
			Grant receivable		128062.00
mobile phone exp	1850.00	558113.00	<b>Closing Balance</b>		
Salary Payable to Geeta	1626.00		BOB Balance	454693.86	503269.37
Expenses Payable 24-25	552978.00		SBI New Delhi	25391.76	
CRY Grant FCRA	1659.00		Cash in Hand	9140.00	
			PNB Bank Bal	9000.70	
Unspent Grant (CHL)	114745.00		Indian Bank Bal	5043.05	
Advance from Rajkumar Sharma	5000.00	371942.00			
Expenses payable 2022-23	27029.00				
Expenses Payable 2023-24	225168.00				
Suspense A/c		0.60			
<b>TOTAL</b>		<b>700723.37</b>	<b>TOTAL</b>		<b>700723.37</b>

For, Ravindr Kumar & Associates  
Chartered Accountant

Prepared by  
  
Date: 21/07/2025  
Place: Budaun

  
UDIN-25530932BMKYAR9839