

Ref.

Date.....

AUDIT REPORT UNDER SECTION 12A(b)
FORM NO-10B

(See rule 17B)

Audit Report under Section 12A(b) of the Income-tax Act, 1961 in the case of Charitable or Religious trust or institution

We have examined the Consolidated Balance Sheet of "GRAMIN VIKAS PARISHAD", CASTAIR TOWN, DEOGHAR (JHARKHAND) 814112 as at 31st March, 2025 along with related Income & Expenditure Account & Receipt & Payment Account for the year ended on that date, which are in agreement with the Books of Accounts maintained by the said Society

We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of audit. In our opinion proper books of accounts were have been kept by the head office of the above named society visited by us so far as appears from our examination of the books of accounts and proper returns adequate for the purpose of audit.

In our opinion and according to the information and explanations given to us, the said accounts gives true and fair view-

- 1) In the case of the Balance sheet of the state of affairs of the above named Society as at 31st March, 2025
- 2) In the case of Income & Expenditure Account of the excess of income over expenditure during the year ended on 31/03/2025

Place- Deoghar

Date- The 14th day of September, 2025



FOR & ON BEHALF OF
M.KARMHE & CO.
CHARTERED ACCOUNTANTS

(M. Karmhe, F.C.A., Proprietor)
Membership No-076624
FRN-007536C

UDIN-25076624BMIZGF3284

GRAMIN VIKAS PARISHAD
CASTAIR TOWN, DEOGHAR (JHARKHAND) 814112
FOR THE YEAR ENDED 31ST MARCH, 2025

ANNEXURE

Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

	Amount Rs p -----
1. Amount of income of the previous year applied to charitable or religious purpose in India during the year .	Rs. 11,77,831.00
2. Whether the Society 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 purpose in India during ht year	NIL
3. Amount of Income accumulated or set apart or finally set apart for application to charitable or religious purposes to the extent it does not exceed 25 per cent of the income derived from property held under Society wholly or in part only for such purpose	NIL
4. Amount of income eligible for exemption under section 11(1)© (Give details)	NIL
5. Amount of income in addition to the amount referred to in item 3 above ,accumulated or set apart for specified purposes under section 11(2)	NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so the details thereof	NIL
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so the details thereof	NIL
8. Whether during the previous year any part of income accumulated or set apart for specified purpose under section 11(2) in any earlier year	
a) has been applied for purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application there to or	NIL
b) has ceased to remain invested in securities referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii).or	NIL
c) has not been utilized for purposes of which it was accumulated or set apart during the period for which it was to be accumulated or set apart in the year immediately following the expiry thereof ?If so 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 income or property of the trust/ Society 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

NIL



3. Whether any payment was made to any such person during the previous year by way of salary ,allowance or otherwise ? If so give details NIL

4. Whether the service of the Society was made available to any such person during the previous year ? if so give details thereof together with remuneration, or compensation received ,if any NIL

5. Whether any share ,securities or other property was purchased by or on behalf of the Society during the previous year from any such person? If so give details thereof together With the consideration paid NIL

6. Whether any share ,securities or other property was sold by or on behalf of the Society during the previous year to any such person? If so give details thereof together with the consideration received NIL

7. Whether any income or property of the Society was delivered during the previous year in favour of any such person ? If so give details thereof together with the amount of the income or value of property so delivered NIL

8. Whether the income or the property of the Society was used or applied during the previous year for the benefit of any such person in any other manner ? If so give details NIL

III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSON REFERRED TO IN SECTION 13(3) HAVE SUBSTANTIAL INTEREST

Sl. No	Name & Address of the concern	Whether the concern is a company .number class of share held	Nominal Value of the investment	Income from the investment	Whether the amount in column 4.exceed 5% of the capital of the concern during the previous year-say yes /No
1	2	3	4	5	6
-----NIL-----					

Place- Deoghar

Date- The 14th day of September ,2025

FOR & ON BEHALF OF
M.KARMHE & CO.
CHARTERED ACCOUNTANTS



(M.Karmhe, FCA, Proprietor)
Membership No-076624
FRN-007536C

GRAMIN VIKAS PARISHAD
CASTAIR TOWN, DEOGHAR (JHARKHAND) 814112
RECEIPT & PAYMENT ACCOUNT FOR THE FOR THE YEAR ENDED 31 MARCH, 2025

RECEIPTS		AMOUNT	PAYMENT	AMOUNT
TO OPENING BALANCE :				
<u>Cash & Bank Balances :</u>			By ESTABLISHMENT EXP	
Cash in hand		16981.00	Honorarium to Volunteerts	210000.00
Balance with Bank			Bank Charge	153.00
UCO Bank, Deoghar			Travelling Exp	79473.00
A/C-00280100004501	82829.59		Printing & Stationary	3960.00
A/C-00280100005660	449509.07		Misc. Exp	
A/C-00280100003825	20875.06		Mobile Exp	4161.00
A/C-00280100003692	38698.27		Electricity Exp	19350.00
A/C-00280100008237	15970.03		Postage & Stamp	200.00
SBI, Bz Br. Deoghar			Office Rent	102000.00
A/C-30699644662	20185.00		News paper and Mangazine	2668.00
Bank of India,katoria			Audit Fee (2023-24)	7500.00
A/C-462010100003952	115437.00	743504.02	Awareness Prog	5000.00
			Insurance Exp	7546.00
			Office Contingencies	3850.00
To GRANT-IN-AID received from			By NABARD PROGRAMME	
<u>NABARD, Ranchi-LEDP-Mohanpur</u>			LEDP CMP , Kundhit (Liability P/Yr)	410603.00
20/09/2024	84000.00		Honorarium Payable to Volunteers P/Yr	115400.00
17/01/2025	111000.00	195000.00	Honorarium Payable to Accountant P/Yr	60000.00
To GRANT-IN-AID received				
<u>LEDP,Kundhit</u>				
		424397.00		
To Dues from FPO,Mohanpur &			By Closing Balance	
<u>Kundhit</u>			Cash in hand	64417.00
To Dues from LEDP, Kundhit		390000.00	Balance with Bank	
To Dues from NABARD, LEDP		10603.00	UCO Bank, Deoghar	
		30000.00	A/C-00280100004501	84014.00
To Membership Fee		12000.00	A/C-00280100005660	972897.00
To Resouce Mobilization by own			A/C-00280100003825	22432.06
To activities- sale of plants	476097.00		A/C-00280100003692	39715.00
To Donation and Subscription	62000.00		A/C-00280100008237	17408.00
			SBI, Bz Br. Deoghar	
To Bank Interest on Savings A/c			A/C-30699644662	20734.00
UCO Bank,Deoghar	7788.00		Bank of India,katoria	
SBI,Bz. Br, Deoghar	549.00	8337.00	A/C-462010100003952	115437.00
To				1272637.06
		<u>2368919.02</u>		<u>2368918.06</u>

Place- Deoghar
Date- The 14th day of September 2025

For Gramin Vikas Parishad

Sanjay Kumar.
Secretary

Secretary
Gramin Vikas Parishad
Castairs Town,B.Deoghar-814112

FOR & ON BEHALF OF
M KARMHE & CO
CHARTERED ACCOUNTANTS

(Manohar Karmhe , FCA, Proprietor)
Membership No- 076624
UDIN-25076624BMIZGF3284



GRAMIN VIKAS PARISHAD
CASTAIR TOWN, DEOGHAR (JHARKHAND) 814112
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2025

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
TO OPENING BALANCE :		By ESTABLISHMENT EXP	
Cash & Bank Balances :		Honorarium to Volunteers	210000.00
Cash in hand	16981.00	Bank Charge	153.00
Balance with Bank		Travelling Exp	79473.00
UCO Bank, Deoghar		Printing & Stationary	3960.00
A/C-00280100004501	82829.59	Misc. Exp	
A/C-00280100005660	449509.07	Mobile Exp	4161.00
A/C-00280100003825	20875.06	Electricity Exp	19350.00
A/C-00280100003692	38698.27	Postage & Stamp	200.00
A/C-00280100008237	15970.03	Office Rent	102000.00
SBI, Bz Br. Deoghar		News paper and Mangazine	2668.00
A/C-30699644662	20185.00	Audit Fee (2023-24)	7500.00
Bank of India,katoria		Awareness Prog	5000.00
A/C-462010100003952	115437.00	Insurance Exp	7546.00
	743504.02	Office Contingencies	3850.00
To GRANT-IN-AID received from		By NABARD PROGRAMME	
NABARD, Ranchi-LEDP-Mohanpur		LEDP CMP , Kundhit (Liability P/Yr)	410603.00
20/09/2024	84000.00	Honorarium Payable to Volunteers P/Yr	115400.00
17/01/2025	111000.00	Honorarium Payable to Accountant P/Yr	60000.00
To GRANT-IN-AID received			
LEDP,Kundhit	424397.00		
To Dues from FPO,Mohanpur & Kundhit	390000.00	By Closing Balance	
To Dues from LEDP, Kundhit	10603.00	Cash in hand	64417.00
To Dues from NABARD, LEDP	30000.00	Balance with Bank	
		UCO Bank, Deoghar	
To Membership Fee	12000.00	A/C-00280100004501	84014.00
To Resouce Mobilization by own		A/C-00280100005660	972897.00
To activities- sale of plants	476097.00	A/C-00280100003825	22432.06
To Donation and Subscription	62000.00	A/C-00280100003692	39715.00
		A/C-00280100008237	17408.00
To Bank Interest on Savings A/c		SBI, Bz Br. Deoghar	
UCO Bank,Deoghar	7788.00	A/C-30699644662	20734.00
SBI,Bz. Br, Deoghar	549.00	Bank of India,katoria	
	8337.00	A/C-462010100003952	115437.00
To			1272637.06
	2368919.02		2368918.06

Place- Deoghar
Date- The 14th day of September 2025

For Gramin Vikas Parishad

Sanjay Kumar
Secretary

Secretary
Gramin Vikas Parishad
Castairs Town, B. Deoghar-814112

FOR & ON BEHALF OF
M KARMHE & CO
CHARTERED ACCOUNTANTS

(Manohar Karmhe , FCA, Proprietor)
Membership No- 076624
UDIN-25076624BMIZGF3284



GRAMIN VIKAS PARISHAD
CASTAIR TOWN, DEOGHAR (JHARKHAND) 814112

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Expenditure against Grants			
NABARD PROGRAMME		By <u>GRANT-IN-AID received from</u>	
		<u>NABARD, Ranchi-LEDP-Mohanpur</u>	
LEDP, Low Cost Nursery, Mohanpur	195000.00	20/09/2024	84000.00
LEDP, Kundhit Prog	424397.00	17/01/2025	111000.00
Sub total (a)	619397.00		195000.00
ESTABLISHMENT EXP		By <u>GRANT-IN-AID received from</u>	
Honorarium to Volunteers	210000.00	LEDP, Kundhit	424397.00
Bank Charge	153.00		
Travelling Exp	79473.00	By <u>Membership Fee</u>	12000.00
Printing & Stationary	3960.00	By <u>Resource Mobilization by own</u>	
Misc. Exp		<u>activities- sale of plants</u>	476097.00
Mobile Exp	4161.00	By <u>Donation and Subscription</u>	62000.00
Electricity Exp	19350.00		
Postage & Stamp	200.00	By <u>Bank Interest on Savings A/c</u>	
Office Rent	102000.00	UCO Bank, Deoghar	7788.00
News paper and Mangazine	2668.00	SBI, Bz. Br, Deoghar	549.00
Audit Fee (2024-25)	7500.00		8337.00
Awareness Prog	5000.00		
Insurance Exp	7546.00		
Office Contingencies	3850.00		
Sub total (b)	445861.00		
To Depreciation on F/Assets	8741.00		
To Bill Receivable b/f W/Off	80000.00		
To Bill Receivable from MEDP, Fatehpur W/Off	22470.00		
To Excess of income over expenditure during the year	1362.00		
	<u>1177831.00</u>		<u>1177831.00</u>

0.00

Date- The 14th day of September 2025

For Gramin Vikas Parishad

Sanjay Kumar
Secretary

Secretary
Gramin Vikas Parishad
Castair Town, B. Deoghar-814112

FOR & ON BEHALF OF
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Membership No- 076624
UDIN-25076624BMIZGF3284



GRAMIN VIKAS PARISHAD
CASTAIR TOWN, DEOGHAR (JHARKHAND) 814112
BALANCE SHEET AS ON 31ST MARCH, 2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND		Fixed Assets :	
As per last year	650860.44	FURNITURE-Op WDV	5210.00
Add- Excess of income		Less: Depreciation	521.00
over Exp. C/Yr	1362.00	By-Cycle-Op WDV	43.00
	652222.44	Less: Depreciation	4.00
		Motor Cycle-Op WDV	1237.00
		Less: Depreciation	186.00
LOAN & ADVANCES		COMPUTER-Op WDV	14734.00
From J.B. Ram , Previous		Less: Depreciation	5894.00
Secretary b/f	656892.00	INVERTER WITH BATTERY-Op	998.00
		Less: Depreciation	150.00
		BOOKS-Op WDV	954.00
CURRENT LIABILITIES		Less: Depreciation	95.00
Audit Fee Payable C/Yr	7500.00	MOBILE PHONE-Op WDV	3539.00
BMC Payable-BSBB	5172.00	Less: Depreciation	531.00
Liability for FORAD	16908.50	FAN-Op WDV	93.00
LEDP Mohabnpur	195000.00	Less: Depreciation	14.00
	224580.50	TOOLS & EQUIPMENTS-Op W	259.00
		Less: Depreciation	39.00
LEDP, Kundhit-Unspent Bal	424397.00	SCANNER-Op WDV	541.00
		Less: Depreciation	81.00
		HALMAT-Op WDV	432.88
		Less: Depreciation	65.00
		INTALE PRINTERT-Op WDV	7738.00
		Less: Depreciation	1161.00
		LOAN & ADVANCES	
		Fish Producer Company,Kundhit	253500.00
		Veg. & Fruits Producer Co, Mohanpur	215500.00
		Bill Receivable from	
		CEO & Director Training, Kundhit	50000.00
		CEO & Director Training, Mohanpur	50000.00
		FPO Prog, Kundhit & Mohanpur	25000.00
		Cash in hand	64417.00
		Balance with Bank	
		UCO Bank, Deoghar	
		A/C-00280100004501	84014.00
		A/C-00280100005660	972897.00
		A/C-00280100003825	22432.06
		A/C-00280100003692	39715.00
		A/C-00280100008237	17408.00
		SBI, Bz Br. Deoghar	
		A/C-30699644662	20734.00
		Bank of India,katoria	
		A/C-462010100003952	115437.00
			1272637.06
			1958091.94

Place- Deoghar
Date- The 14th day of September 2025
For Gramin Vikas Parishad

Sanjay Kumar.
Secretary

UDIN-25076624BMIZGF3284

Secretary
Gramin Vikas Parishad
Castairs Town, B. Deoghar-814112

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