& Associates
artered Accountants

8, Camac Street, Shantiniketan Building,
4th Floor, Unit. 403, Kolkata - 700 017
+ 91 33 40404743, 40404744
info@garvca.com

AUDIT REPORT
FORM NO.10B
(RULE 17B)

AUDIT REPORT UNDER SECTION 12A(1)(b) OF THE INCOME TAX ACT,1961 IN THE CASE OF CHARITABLE RELIGIOUS TRUST OR INSTITUTION

We have examined the Balance Sheet of **"Balasore Social Service Society, Odisha" (PAN-AAFTS2095G)** as at 31st March 2021 and the Income & Expenditure Account for the year ended on that date which is in agreement with the books of account maintained by the said Trust. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion proper books of account have been maintained by the above named trust visited by us so far as it appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us the said account gives a true and fair view subject to:

i) in the case of the Balance Sheet of the Statement of affairs of the above named Trust Institution as at 31st March,2021,and

ii) in the case of the Income and Expenditure Account of the **Excess of Income over Expenditure** for the accounting year ending on 31st March,2021.

The prescribed particulars are annexed hereto.

For **G A R V & Associates**
Chartered Accountants
Firm Registration No.301094E

Ashish Rustagi

Dated :30.11.2021.

(ASHISH RUSTAGI)
PARTNER
Membership No. 062982
UDIN: 21062982AAAATL8906

GARV & Associates KOLKATA Chartered Accountants

AUDIT REPORT U/S. 12A(1)(b)
FORM NO. 10B
A N N E X U R E
STATEMENT OF PARTICULARS
Assessment Year 2020-21

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of income of the previous year applied to Charitable or religious purpose in India during the year	Rs.2,34,18,122/- for the project and administrative expenses and Rs. 4,34,537/- for the acquisition of assets.
2	Whether the trust/institutions has exercised the option under clause(2) of the Explanation to Section 11(1)? If so, the details of the amount of Income deemed to have been applied to charitable or religious purposes in India during the previous year	Nil
3	Amount of income (accummulated or set apart / finally set apart) for application to Charitable or religious purposes, to the extent it does not exceed 15 per cent of the income dervied from property held under trust wholly / In part only for such purposes.	Rs. 37,19,561/- to the extent of available surplus
4	Amount of Income,eligible for exemption under section 11(1) (c) (Give details)	No
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.	No
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 is deemed to be income of the previous year under section 11(B)? If so,the details thereof.	No
8	Whether,during the previous year,any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year:-	No
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto,or	No
	(b) has ceased to remain invested in any security referred to in section to 11(2) (b) (I) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii),or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart,or in the year immediately following the expiry thereof? If so, the details thereof.	No

GARV & Associates Chartered Accountants KOLKATA

BALASORE SOCIAL SERVICE SOCIETY BALASORE

PPLICATION OR USE OR INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1	Whether any part of the income or property of the trust/institution was lent.or continues to be lent, in the previous year to any person referred to in section 13(3)(hereinafter referred to in this Annexure as such person)? If so give details of the amount,rate of interest charged and the nature of security,if any	NO
2	Whether any land building or other property of the trust/institutions was made or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged,if so,any	NO
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	NO
4	Whether the service of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received,if any	NO
5	Whether any share,security or other property was sold by or on behalf of the trust/ institution during the previous year from any such person? If so,give details thereof together with the consideration paid	NO
6	Whether any share, security or other property was sold by or on behalfof the trust/institution during the previous year to any such person? If so,give details thereof together with the consideration Received	NO
7	Whether any income or property of the trust/ institution was diverted during the previous year in favours of any such person? If so,give details thereof together with the amount of income or value of property so diverted.	NO
8	Whether the income or property of the trust/institution was used or applied during the previous for the benefit or any such person in any other manner? If so,give details	NO

GARV & Associates ★ KOLKATA ★ Chartered Accountants

BALASORE SOCIAL SERVICE SOCIETY BALASORE

INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S)IN CONCERNS WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

1. No.	Name and address of the concern	Where the concern is a company,number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col 4 exceeded 5 per cent of the capital of the concern during the previous year-say Yes/No
1	2	3	4	5	6
		N I L			

TOTAL:

19.R.N.Mukherjee Road
Kolkata-700 001

Dated :30.11.2021

For G A R V & ASSOCIATES.
Chartered Accountants
Firm Registration No.301094E
Ashish Rustagi
(ASHISH RUSTAGI)
PARTNER
Membership No.062982

GARV & Associates Chartered Accountants KOLKATA

BALASORE SOCIAL SERVICE SOCIETY BALASORE

BALASORE SOCIAL SERVICE SOCIETY

PAN: AAFTS2095G
STATUS: TRUST

A.Y: 2021-22
P.Y: 2020-21

COMPUTATION OF TOTAL INCOME

	Amount (Rs.)	Amount (Rs.)
TOTAL INCOME:		
Foreign Donation		2,55,51,639
Local Donation		22,46,435
Received Under 80 Donations		6,40,000
Bank Interest		3,45,930
Less: Income considered excess in earlier Year		12,13,973
Interest on TDS Refund		2,190
		2,75,72,221
15% Set Apart(to the extent of available balance)		**37,19,561.14**
		2,38,52,660
Less: Expenses incurred Foreign projects		2,22,15,133
		16,37,526
Less: Amount Recoverable written off		57,187
Less: Expenses incurred Local Projects		11,45,802
		4,34,537
Less: Fixed Assets acquired (net of sale)		4,34,537
		0
		0
		-
Tax on Above		-
Tax Deducted at Source		15,660
Tax payable/(Tax Refundable)		**(15,660)**

G A R V & ASSOCIATES
CHARTERED ACCOUNTANTS

EASTERN BUILDING , 1ST FLOOR
KOLKATA - 700001
Ph.No. 2248-0823/0856
Email : rustagico@rediffmail.com

BALASORE SOCIAL SERVICE SOCIETY
AT- V.N. Marg, Po./ Dist.- Balasore, Orissa, India.
Name of the Accounts :- Consolidated A/C (Local & Foreign)
Receipts & Payments Account for the period from 01.04.2020 to 31.03.2021
relating to the F.Y. 2020 - 2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			**By Expenses for Projects (Foreign A/C)**		
Cash in Hand	59,802.59	59,802.59			
Cash at Banks			" Social Development Exp.	46,37,047.79	
Vijaya Bank A/C No.4228	59,31,564.13	-	" Educational Development exp.	27,55,422.51	
Vijaya Bank A/C No.9896	25,38,310.07	84,69,874.20	" Economic Development Exp.	1,44,66,162.50	
			" Bank charges/Salary/Admn	1,25,717.54	2,19,84,350.34
To Voluntary contributions(Foreign A/c)					
" SAC & Wlide Ganzan,The Netherland	15,90,296.25		**By Other Expenses**		
" Assoc Namaskar France	3,67,003.00		By IIRI DoA Project Expenses		8,24,480.00
" Manos Unidas, Spain	69,56,168.00				
" FDNF, Switzerland	30,55,831.00		By Office Level Admn. Exp(Printing/Stationery/Consumables etc)	20,796.00	
" Secours Catholique,France	93,54,377.50		By Audit Fees	52,600.00	
" Caritas India	12,76,181.00		By Bank Charges	97.30	
" Stiching Actie Calcutta, The Netherlands	3,00,000.00		By Dry Food Kit Support - Covid-19 (Caritas India)	1,00,000.00	
" Catholic Relief Services, USA	45,414.46		By Income Tax Rectification Charges	8,850.00	
" Hilfewerk, Switzerland	12,20,195.00		By Office Conveyance(Travel/Vehicle Insurance)	69,471.00	
" Secours Catholique,France	4,95,261.00		By Literacy Campaign2020 -Nabard	3,840.00	
" Misereor, Germany	5,80,128.75	2,52,40,855.96	By BSSS Annual Report Printing Cost	35,958.00	
			By Small Outlet Construction exp.	2,50,000.00	
* Local Contribution through Projects		6,86,008.00	By GRLTP Training programme Exp.(Nabard Suport)	15,800.00	
			By BSSS Annual Report Preparation Cost	12,000.00	
To Fixed Deposit Maturity		10,45,652.00	By Village Disaster Management Programe(BPL)	52,000.00	
" Interest on Fixed Deposit		38,004.00	By BSSS Gardening Exp.	2,440.00	
			By BSSS Electricity Bill Exp.	39,413.00	
To Received Under 80 Donations	-	6,40,000.00	By IEC Materials Printing Cost	15,147.00	
			By Repair & Maintenance Exp.	66,272.80	
To Recieved as Local Donations/Grants/Funds			By Staff Uniform Cost	9,750.00	

BALASORE SOCIAL SERVICE SOCIETY BALASORE

G A R V & ASSOCIATES KOLKATA

* From Well Wisher/Institutions/Donors	9,47,550.00		By Purchase of Fans	7,050.00	
* Caritas India, Delhi	1,00,000.00		By Purchase of Inverter Battery	57,000.00	
* Catholic Health Association of India(CHAI)	54,000.00		By Laptop Purchase under Instruzion Edutech Services	1,77,000.00	
* NABARD, Bhubaneswar	18,340.00		By Motor Bike Purchase	1,08,187.00	
To Local Donations from Well Wishers for Sharing to Care Campaign Programme	2,06,799.00	13,26,689.00	By Purchase of V-Guard UPS	5,300.00	
To Received from Caritas India, New Delhi			By Advance to Electricity Department (BED-NESCO)	50,000.00	
* Caritas India, Delhi (Covid-19 Expenses)		1,00,000.00	By Staff Salary Exp.	1,44,000.00	13,02,972.10
* Caritas India, Delhi (Reimburshment)		95,734.00	**By Sharing to Care Capaign Exp**		
By Income Tax Refund (Interest)	-	2,190.00	* Food Exp.	1,36,200.00	
			* Fuel Exp.	3,200.00	
To Bank Interest			* Mobile Recharge & Sim Exp.	250.00	
Bank of Baroda- BankA/Cno.78290100006783	2,67,286.00		* Bank Charges	271.80	
Bank of Baroda- BankA/Cno.78290100009807	77,845.00		* Donation Box Colouring Exp.	500.00	
Bank of Baroda- BankA/Cno.78290100003531	799.00	3,45,930.00	* Food Box Colouring	470.00	
			* Mosquito Net Exp.	11,500.00	1,52,391.80
			By Covid-19 Relief Support Exp.		
			* Buta Dal Exp.	11,700.00	
			* Onion Exp.	4,500.00	
			* Potato Exp.	15,300.00	
			* Refined Oil Exp.	16,020.00	
			* Rice Exp.	46,800.00	
			By Packing Materials Exp(Food)	4,300.00	
			By Local Transportation Exp.	4,300.00	1,02,920.00
			By Closing Balance		
			Cash in hand	55,791.29	55,791.29
			Cash at Banks		
			Bank of Baroda- BankA/Cno.6783	1,12,12,909.25	
			Bank of Baroda- BankA/Cno.9807	23,58,278.77	
			Bank of Baroda- BankA/Cno.3531	56,646.20	
			State Bank of India A/c No. 0691	-	1,36,27,834.22
TOTAL		**3,80,50,739.75**	**TOTAL**		**3,80,50,739.75**

BALASORE SOCIAL SERVICE SOCIETY
BALASORE

G A R V & Associates
KOLKATA
Chartered Accountants

AUDITOR'S REPORT

We have audited the books and accounts of BSSS, Balasore, maintained and are in agreement there with.

We have obtained all the information's and explanations which were necessary for the purpose of our audit. In our opinion proper books of accounts have been kept by the administrative office of the aforesaid organization and visited by us so far appears from an examination of accounts and proper adequate documents for the purpose of our Audit.

In our opinion and the information's given to us, the said accounts give a true and fair view:-
in case of Receipts and Payments account till 31.03.2021

For G A R V & ASSOCIATES
CHARTERED ACCOUNTANTS

19, R.N.MUKHERJEE ROAD
KOLKATA - 700001

Dated : 30/11/2021

Ashish Rustagi
(ASHISH RUSTAGI)
PARTNER
Membership No.062982

GARV & Associates KOLKATA Chartered Accountants

BALASORE SOCIAL SERVICE SOCIETY BALASORE

G A R V & ASSOCIATES
CHARTERED ACCOUNTANTS

19, R.N. MUKHERJEE ROAD
EASTERN BUILDING , 1ST FLOOR
KOLKATA - 700001
Ph.No. 2248-0823/0856
Email : rustagico@rediffmail.com

BALASORE SOCIAL SERVICE SOCIETY

AT- V.N. Marg, Po./ Dist.- Balasore, Orissa, India.

Name of the Accounts :- Consolidated A/C (Local & Foreign)

Income & Expenditure Account for the period from 01.04.2020 to 31.03.2021
relating to the F.Y. 2020-21

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Expenses for Projects (Foreign A/C)			**By, Voluntary contributions(Foreign A/c)**		
			" SAC & Wlide Ganzan,The Netherland	15,90,296.25	
Economic Development Exp.	1,43,86,162.50		" Assoc Namaskar France	3,67,003.00	
Educational Development exp.	27,55,422.51		" Manos Unidas, Spain	69,56,168.00	
Social Development Exp.	46,37,047.79		" FDNF, Switzerland	30,55,831.00	
" Bank charges/Salary/Admn	1,25,717.54	2,19,04,350.34	" Secours Catholique,France	93,54,377.50	
			" Caritas India	12,76,181.00	
To Other Expenses			" Stiching Actie Calcutta, The Netherlands	3,00,000.00	
To Dry Food Kit Support - Covid-19 (Caritas India)	1,00,000.00		" Catholic Relief Services, USA	45,414.46	
To Literacy Campaign2020 -Nabard	3,840.00		" Hilfewerk, Switzerland	12,20,195.00	
To Small Outlet Construction exp.	2,50,000.00		" Secours Catholique,France	4,95,261.00	
To GRLTP Training programme Exp.(Nabard Suport)	15,800.00		" Misereor, Germany	5,80,128.75	2,52,40,855.96
To Village Disaster Management Programe(BPL)	52,000.00	4,21,640.00			
			By Local Contribution from the Projects	6,86,008.00	
To Sharing to Care Campaign Exp			" Transfer From Dream Project		
* Food Exp.	1,36,200.00		" Interest on Fixed Deposit	38,004.00	7,24,012.00
* Fuel Exp.	3,200.00			-	
* Mobile Recharge & Sim Exp.	250.00		To Received Under 80 Donations		6,40,000.00
* Bank Charges	271.80				
* Donation Box Colouring Exp.	500.00		**To Recieved as Local**		
* Food Box Colouring	470.00		**Donations/Grants/Funds**		
* Mosquito Net Exp.	11,500.00	1,52,391.80	* From Well Wisher/Institutions/Donors	9,47,550.00	
			* Caritas India, Delhi	1,95,734.00	
To Covid-19 Relief Support Exp.			* Catholic Health Association of India(CHAI)	54,000.00	
* Buta Dal Exp.	11,700.00		* NABARD, Bhubaneswar	18,340.00	12,15,624.00
* Onion Exp.	4,500.00			-	-
* Potato Exp.	15,300.00		To Local Donations from Well Wishers for Sharing to Care Campaign Programme		2,06,799.00
* Refined Oil Exp.	16,020.00		**To Received from Caritas India, New Delhi**		1,00,000.00
* Rice Exp.	46,800.00	94,320.00			

BALASORE SOCIAL SERVICE SOCIETY BALASORE

G A R V & Associates KOLKATA Chartered Accountants

Administrative Expenses			**By Interest Received on Tds**		
To Packing Materials Exp(Food)	4,300.00		By Income Tax Refund (Interest)		2,190.00
To Local Transportation Exp.	4,300.00				-
To Motor Vehicle Insurance	32,331.15		**By, Bank Interest**		
To Vechile Repair & Maintanance	29,195.00		Bank of Baroda- BankA/Cno.6783	2,67,286.00	-
To Office Level Admn. Exp	20,796.00		Bank of Baroda- BankA/Cno.9807	77,845.00	-
To Audit Fees	52,600.00		Bank of Baroda- BankA/Cno.3531	799.00	3,45,930.00
To Bank Charges	97.30				
To BSSS Annual Report Preparation Cost	12,000.00				
To Income Tax Rectification Charges	8,850.00				
To BSSS Annual Report Printing Cost	35,958.00				
To BSSS Gardening Exp.	2,440.00				
To BSSS Electricity Bill Exp.	39,413.00				
To IEC Materials Printing Cost	15,147.00				
To Repair & Maintenance Exp.	66,272.80				
To Staff Uniform Cost	9,750.00				
To Staff Salary Exp.	1,44,000.00	4,77,450.25			
To Adjustment pertaining to Earlier year		12,13,973.00			
To Amount recoverable written off		57,187.00			
To Depreciation		4,95,295.74			
To Excess of Income over Expenditure		36,58,802.84			
TOTAL		**2,84,75,410.96**	**TOTAL**		**2,84,75,410.96**

BALASORE SOCIAL SERVICE SOCIETY
BALASORE

AUDITOR'S REPORT

We have audited the books and accounts maintainedby BSSS Balasore,and are in agreement there with.

We have obtained all the information's and explanations which were necessary for the purpose of our audit. In our opinion proper books of accounts have been kept by the administrative office of the aforesaid organization and visited by us so far appears from an examination of accounts and proper adequate documents for the purpose of our Audit.

In our opinion and the information's given to us, the said accounts give a true and fair view:- in case of Income & Expenditure account till 31.03.2021

19, R.N.MUKHERJEE ROAD
KOLKATA - 700001

Dated :30/11/2021

For G A R V & ASSOCIATES
CHARTERED ACCOUNTANTS

Ashish Rustagi
(ASHISH RUSTAGI)
PARTNER
Membership No.062982

GARV & Associates KOLKATA Chartered Accountants

BALASORE SOCIAL SERVICE SOCIETY BALASORE

BALASORE SOCIAL SERVICE SOCIETY
STATE OF ORISSA, INDIA

Name of the Accounts : Consolidated (Foreign & Local)
BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL ACCOUNT:			**FIXED ASSETS**		25,08,511.02
Previous year	1,26,55,122.56		(As per annexure 'A')		
Add: Excess of Expenditure over Income	36,58,802.84				
Less: TDS Receivables (A.Y. 2014-15)	10,972.00		Advance Payment to Electricity Board (NESCO)		50,000.00
Less: TDS Receivables (A.Y. 2017-18)	28,088.00				
Less: TDS Receivables (A.Y. 2020-21)	24,774.00	1,62,50,091.40			
			CURRENT ASSETS		
Salary Payable to Staff		15,650.00	TDS Receivable(AY 2020-21)	15,660.00	
			Prepaid Motor Car Insurance	7,944.85	23,604.85
			CLOSING BALANCE: 31.3.2021		
			Cash in hand	55,791.30	
			Bank of Baroda- BankA/Cno.6783	1,12,12,909.25	
			Bank of Baroda- BankA/Cno.9807	23,58,278.77	
			Bank of Baroda- BankA/Cno.3531	56,646.20	
					1,36,83,625.52
		1,62,65,741.40			**1,62,65,741.40**

AUDITOR'S REPORT

We have audited the books and accounts maintainedby BSSS, Balsore,and are in agreement there with.

We have obtained all the information's and explanations which were necessary for the purpose of our audit. In our opinion proper books of accounts have been kept by the administrative office of the aforesaid organization and visited by us so far appears from an examination of accounts and proper adequate documents for the purpose of our Audit.
In our opinion and the information's given to us, the said accounts give a true and fair view:-
in case of Balance Sheet Account till 31.03.2021
Adjustment pertaining to earlier year is realting to Grant Reecivable from IRRI in F.Y. 2018-19 being considred twice in income i.e F.Y. 2018-19 on accural basis and F.Y. 2019-20 on receipt of th fund.

(ASHISH RUSTAGI)
For G A R V & ASSOCIATES
Chartered Accountants
Firm Registration 301094E

19, R.N.Mukherjee Road
Kolkata-700 001

BALASORE SOCIAL SERVICE SOCIETY BALASORE

Ashish Rustagi

(ASHISH RUSTAGI)
PARTNER
Membership No.062982

GARV & Associates Chartered Accountants KOLKATA

Dated : 30/11/2021

BALASORE SOCIAL SERVICE SOCIETY

ANNEXURE: 'A'

DEPRECIATION AS PER INCOME TAX ACT,1961 FOR THE ASSESSMENT YEAR 2020-2021

NAME OF THE ACCOUNTS : Consolidated (Foreign & Local)

Name of the Assets	Rate	W.D.V. As on 01.04.2020	Addition during the Year Before 30.09.2020	Addition during the Year After 30.09.2020	Sold during the Year	Depreciation for the Year	W.D.V. As on 31.03.2021
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Block 'A'	15%						
Office Equipment		3,13,959.21	62,300.00	-	-	56,438.88	3,19,820.33
Block 'B'	10%						
Building		7,97,050.88	-	-	-	79,705.09	7,17,345.79
Block 'C'	15%						
Motor Car/cycle		10,79,640.93	1,08,187.00	80,000.00	-	1,84,174.19	10,83,653.74
Block 'D'	10%						
Furniture & Fixture		1,59,916.39	7,050.00	-	-	16,696.64	1,50,269.75
Block 'E'	40%						
Computer/printer		2,18,702.34	1,77,000.00	-	-	1,58,280.94	2,37,421.41
Total :-		**25,69,269.76**	**3,54,537.00**	**80,000.00**	-	**4,95,295.74**	**25,08,511.02**

BALASORE SOCIAL SERVICE SOCIETY BALASORE

GARV & Associates KOLKATA Chartered Accountants