



Lav & Co
Chartered Accountants

AUDITOR'S CERTIFICATE

We have audited the account of **GREATER LIONS SEVA NIDHI, 2nd Mile, Sevoke Road, Siliguri-734001, District Jalpaiguri, State - West Bengal, Registered as Trust with the Sub-Registrar Office Siliguri, Register No. 107 of 1980** for the financial year ending the 31st March, 2023 and examined all relevant books and vouchers and certify that according to the audited account :

- i) the brought forward foreign contribution at the beginning of the financial year was **Rs. 1,61,38,212.34**
- ii) foreign contribution of worth **Rs. 3,72,14,503.00** was received by the Association during the financial year 2023;
- iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth **Rs. 4,83,678.00** was received by the association during the financial year 2023;
- iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2023 was **Rs. 70,94,469.96**;
- v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 210) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) The information in this certificate and in the enclosed Balance sheet and statement of receipt and payment is correct as checked by me/us.
- vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

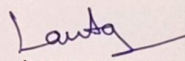
In terms of our report of even date,

For, LAV & CO,
CHARTERED ACCOUNTANTS,
Firm Regd. No. 327621E



PLACE: SILIGURI-734005

DATE : 21ST DECEMBER, 2023


(LAV AGARWAL)
PARTNER

MEMBERSHIP : 302387

Address: S.P. Mukherjee Road
Siliguri-734005

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
FIXED ASSETS FUND A/c			Fixed Assets		
Opening WDV	8,52,50,827.03		Opening WDV	8,52,50,827.03	
Add: Addition during the year	85,10,982.00		Add: Addition During the year	85,10,982.00	
	9,37,61,809.03			9,37,61,809.03	
Less: Depreciation charged	90,06,758.00	8,47,55,051.03	Less: Depreciation charged	90,06,758.00	8,47,55,051.03
PROJECT FUND A/c			LONG TERM DEPOSITS:		
As per last a/c	1,13,35,026.34		FD (Incl. Accrued Interest)	20,70,457.00	20,70,457.00
Less: Deficit during the year	39,96,394.38	73,38,631.96	TDS Receivables		17,773.00
PROJECT ACCOUNTS:			Advance to Sundry Creditors :		
Seva Foundation	12,64,107.74		Appasamy Associates Pvt Ltd	3,80,800.00	
CBM	26,64,286.50		Go-Cabs Car Rental	30,000.00	
OEU Project	11,252.99		Logic Fushion Pvt Limited	3,20,250.00	
IEF	2,54,427.34		Summit Golden Crescent Resorts	50,000.00	
Wen Giving Foundation	11,419.36		Summit Ttakshang Residency	7,000.00	
SCB Fund	3,18,863.48		Om Tao Scientific Apparatus	7,684.00	7,95,734.00
SANKARA FUND	1,28,239.13				
JAGDISH M CHANRAI FUND	12,424.00		CASH AT BANK:		
JIV DAYA FOUNDATION	73,086.00		PNB - 0444000100063196	83,176.44	
LCIF	12,73,979.18		PNB - 0444000100207073	11,252.99	
Orbis	1,75,213.86		PNB - 0444000100212215	3,54,654.24	
	61,87,299.58		PNB - 0444000100213269	11,419.36	
Add: Interest and Misc Receipt from above fund	11,51,332.38	73,38,631.96	PNB - 0444000100215124	25,461.48	
		73,38,631.96	PNB - 0444000100216354	1,28,239.13	
CURRENT LIABILITIES:			PNB - 0444000100214657	2,54,427.34	
Outstanding expenses (OEU Project)		5,69,345.00	PNB - 0444000100214666	1,75,213.86	
			PNB - 0444000100214675	26,64,286.50	
			PNB - 0444000100214684	12,64,107.74	
			SBI - 40078642702	51,773.88	50,24,012.96
TOTAL :		9,26,63,027.99	TOTAL :		9,26,63,027.99

** Project wise bifurcation of the funds held.

The Notes as given in Annexure-A are intergral part of the Financial Statement.

For GREATER LIONS SEVA NIDHI

In terms of our report of even date,
For, LAV & CO,
CHARTERED ACCOUNTANTS,
Firm Regd. No. 327621E

PLACE: SILIGURI-734005

DATE: 21ST DECEMBER, 2023

(LAV AGARWAL)
PARTNER

MEMBERSHIP : 302387

Address: S.P. Mukherjee Road
Siliguri-734005

(Trustee)
Trustee

For GREATER LIONS SEVA NIDHI
(Trustee)
Trustee



GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO, SEVA FOUNDATION EXPENSES	25,74,375.00	BY, <u>FOREIGN/HOME CONTRIBUTION:</u>	
TO, CBM PROJECT EXPENSES	74,40,627.00	BY, SANKARA FUND	76,82,484.00
TO, LCIF PROJECT EXPENSES	14,52,635.00	BY, OEU	7,02,261.00
TO, OEU PROJECT EXPENSES	6,95,155.00	BY, SEE INTERNATION	53,04,602.00
TO, IEF PROJECT EXPENSES	28,38,938.00	BY, CBM	76,81,862.00
TO, GIVE SIGHT GLOBAL EXPENSES	5,61,748.00	BY, IEF	28,12,010.00
TO, ORBIS PROJECT EXPENSES	47,99,908.00	BY, JAGDISH M CHANRAI	19,72,496.00
TO, SCB PROJECT EXPENSES	51,96,300.00	BY, ORBIS	41,67,654.00
TO, SANKARA FUND EXPENSES	75,61,550.00	BY, JIV DAYA FOUNDATION	1,22,775.00
TO, WEN GIVING FOUNDATION EXPENSES	8,495.00	BY, SCB	55,16,550.00
TO, JIV DAYA FOUNDATION EXPENSES	49,689.00	BY, SEVA FOUNDATION RECEIPT	12,51,809.00
TO, AMOUNT WRITTEN OFF	28,072.00		3,72,14,503.00
TO, BANK CHARGES	33,461.38	Less: Utilised for acquisition for Fixed assets	85,10,982.00
			2,87,03,521.00
		BY, INTEREST INCOME DURING THE YEAR	
		Received during the year	4,83,678.00
		Accrued and TDS Deducted during the year	57,360.00
			5,41,038.00
		BY, EXCESS OF EXPENDITURE OVER INCOME	
		DURING THE YEAR	39,96,394.38
TOTAL :	3,32,40,953.38	TOTAL :	3,32,40,953.38

The Notes as given in Annexure-A are integral part of the Financial Statement.

For GREATER LIONS SEVA NIDHI

PLACE: SILIGURI-734005

DATE : 21ST DECEMBER, 2023



In terms of our report of even date,
For, LAV & CO,
CHARTERED ACCOUNTANTS,
Firm Regd. No. 327621E

(LAV AGARWAL)

PARTNER

MEMBERSHIP : 302387

Address: S.P. Mukherjee Road
Siliguri-734005

For GREATER LIONS SEVA NIDHI

(Trustee)

Trustee

(Trustee)

Trustee

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS		AMOUNT	PAYMENTS	AMOUNT
TO, <u>OPENING BALANCE :</u>			BY, SEVA FOUNDATION EXPENSES	
Fixed Deposit	86,68,651.00		Revenue Expenditure	25,74,375.00
Cash at Bank	74,69,561.34	1,61,38,212.34	BY, SEE INTERNATION - FIXED ASSETS ACQUIRED	53,04,602.00
TO, <u>FOREIGN/HOME CONTRIBUTION:</u>			BY, LCIF PROJECT EXPENSES - FIXED ASSETS ACQUIRED	
SANKARA FUND	76,82,484.00		Capital Expenditure	3,81,000.00
OEU	7,02,261.00		Add: Payment made of previous year	47,90,800.00
SEE INTERNATION	53,04,602.00		Less: Payment made in advance in previous year	4,69,300.00
CBM	76,81,862.00		Add: Payment made in advance	3,80,800.00
IEF	28,12,010.00		BY, LCIF PROJECT EXPENSES -	50,83,300.00
JAGDISH M CHANRAI	19,72,496.00		Revenue Expenditure	14,52,635.00
ORBIS	41,67,654.00		BY, JIV DAYA FOUNDATION PROJECT EXPENSES -	
JIV DAYA FOUNDATION	1,22,775.00		Revenue Expenditure	49,689.00
SCB	55,16,550.00		BY, OEU PROJECT EXPENSES	
SEVA FOUNDATION RECEIPT	12,51,809.00	3,72,14,503.00	Revenue Expenditure	6,95,155.00
TO, FD MATURED DURING THE YEAR		27,36,092.00	BY, GIVE SIGHT GLOBAL PROJECT EXPENSES	
TO, INTEREST INCOME RECEIVED DURING THE YEAR		4,83,678.00	Revenue Expenditure	5,61,748.00
			BY, SANKARA FUND PROJECT EXPENSES	
			Revenue Expenditure	75,61,550.00
			BY, IEF PROJECT EXPENSES - REVENUE EXPENDITURE	28,38,938.00
			BY, WEN GIVING FOUNDATION - REVENUE EXPENDITURE	8,495.00
			BY, SCB PROJECT EXPENSES	
			Revenue Expenditure	51,96,300.00
			Add: Payment made in advance	3,20,250.00
			BY, JAGDISH M CHANRAI - FIXED ASSETS ACQUIRED	19,60,072.00
			BY, CBM PROJECT EXPENSES	
			Revenue Expenditure	74,40,627.00
			Fixed Assets	8,65,308.00
			Add: Payment made in advance	87,000.00
			BY, ORBIS PROJECT EXPENSES	83,92,935.00
			Revenue Expenditure	47,99,908.00
			Less: Payment made in advance in previous year	7,684.00
			Add: Payment made in advance	7,684.00
			BY, BANK CHARGES	47,99,908.00
			BY, FD ISSUED DURING THE YEAR	33,461.38
			BY, <u>CLOSING BALANCE :</u>	26,44,602.00
			Fixed Deposit	20,70,457.00
			Cash at Bank	50,24,012.96
				70,94,469.96
	TOTAL :	5,65,72,485.34	TOTAL :	5,65,72,485.34

The Notes as given in Annexure-A are integral part of the Financial Statement.

PLACE: SILIGURI-734005

DATE: 21ST DECEMBER, 2023



In terms of our report of even date,
For, LAV & CO,
CHARTERED ACCOUNTANTS,
Firm Regd. No. 327621E

(LAV AGARWAL)
PARTNER
MEMBERSHIP : 302387
Address: S.P. Mukherjee Road
Siliguri-734005

For GREATER LIONS SEVA NIDHI
(Trustee)
Trustee
For GREATER LIONS SEVA NIDHI
(Trustee)
Trustee

FCRA Project Account

	Seva Foundation receipt	Give Sight Global	CBM	SCB Fund	OEI	IEF	LCIF	SANKARA FUND	SEE INTERNATION	Wen Giving Foundation	Jagdish M Chanrai - MFV	ORBIS	Jiv Daya Foundation Project Fund	Total	Others
Opening Balance	25,60,018.76	5,61,748.00	32,51,348.84	-	3,296.04	2,56,905.72	30,67,171.08	-	-	5,388.74	-	7,96,702.16	-	1,05,02,579.34	4,80,995.65
Receipts during the year	12,51,809.00	-	76,81,862.00	55,16,550.00	7,02,261.00	28,12,010.00	-	76,82,484.00	53,04,602.00	-	19,72,496.00	41,67,654.00	1,22,775.00	3,72,14,503.00	-
Interest	27,350.00	-	38,127.00	-	1,174.00	25,277.00	44,393.00	8,020.00	-	14,805.00	-	11,971.00	-	1,71,117.00	3,69,921.00
TDR Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	12,79,159.00	-	77,19,989.00	55,16,550.00	7,03,435.00	28,37,287.00	44,393.00	76,90,504.00	53,04,602.00	14,805.00	19,72,496.00	41,79,625.00	1,22,775.00	3,73,85,620.00	3,69,921.00
Revenue Expenses															
Operating Cost	19,98,785.00	5,61,748.00	56,35,762.00	39,07,832.00	6,95,155.00	10,42,987.00	14,52,635.00	62,73,082.00	-	8,495.00	-	30,03,957.00	49,689.00	2,46,30,127.00	-
Operating exp.	19,98,785.00	5,61,748.00	56,35,762.00	39,07,832.00	6,95,155.00	10,42,987.00	14,52,635.00	62,73,082.00	-	8,495.00	-	30,03,957.00	49,689.00	2,46,30,127.00	-
Administration & Others															
Bank charges	695.02	-	1,116.34	1,386.52	323.05	827.38	3,949.90	714.87	-	279.38	-	1,205.30	-	10,497.76	22,963.62
	695.02	-	1,116.34	1,386.52	323.05	827.38	3,949.90	714.87	-	279.38	-	1,205.30	-	10,497.76	22,963.62
Salary Staff	5,75,590.00	-	18,04,865.00	12,88,468.00	-	17,95,951.00	-	12,88,468.00	-	-	-	17,95,951.00	-	85,49,293.00	-
	5,75,590.00	-	18,04,865.00	12,88,468.00	-	17,95,951.00	-	12,88,468.00	-	-	-	17,95,951.00	-	85,49,293.00	-
Fixed Assets purchase	-	-	8,65,308.00	-	-	-	3,81,000.00	-	53,04,602.00	-	19,60,072.00	-	-	85,10,982.00	-
	-	-	8,65,308.00	-	-	-	3,81,000.00	-	53,04,602.00	-	19,60,072.00	-	-	85,10,982.00	-
Inter Transfer														-	-
Refund made														-	-
Closing Balance	12,64,107.74	-	26,64,286.50	3,18,863.48	11,252.99	2,54,427.34	12,73,979.18	1,28,239.13	-	11,419.36	12,424.00	1,75,213.86	73,086.00	61,87,299.58	8,27,953.03



F.Y 2022-23								
Fixed Assets Head	Purchased During the year			Total	Dep During the year		Total	Closing WDV
	Opening WDV	> 180 days	< 180 days		> 180 days	< 180 days		
Building - 2nd & 3rd Floor at Kartua, Mohanvita, Jalpaiguri - 735135 (Partly Funded)	1,63,03,075.05	-	-	1,63,03,075.05	16,30,308.00	-	16,30,308.00	1,46,72,767.05
Plant & Equipments	3,32,36,440.98	74,55,074.00	7,64,420.00	4,14,55,934.98	61,03,727.00	57,332.00	61,61,059.00	3,52,94,875.98
Computer & Accessories	18,85,741.00	-	-	18,85,741.00	7,54,296.00	-	7,54,296.00	11,31,445.00
Furniture & Fixture	20,97,483.00	9,442.00	-	21,06,925.00	2,10,693.00	-	2,10,693.00	18,96,232.00
Library Books	273.00	-	-	273.00	164.00	-	164.00	109.00
Vehicle	16,68,253.00	-	-	16,68,253.00	2,50,238.00	-	2,50,238.00	14,18,015.00
Building WIP - 3rd Floor at Kartua, Mohanvita, Jalpaiguri - 735135 (Partly Funded)	1,84,29,281.00	2,82,046.00	-	1,87,11,327.00	-	-	-	1,87,11,327.00
Plant WIP	1,16,30,280.00	-	-	1,16,30,280.00	-	-	-	1,16,30,280.00
Total	8,52,50,827.03	77,46,562.00	7,64,420.00	9,37,61,809.03	89,49,426.00	57,332.00	90,06,758.00	8,47,55,051.03



GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

ANNEXURE -A

1) FIXED ASSETS:

1.Up to the last Financial Year i.e up to FY 2021-22, fixed assets purchased/acquired out of project grant were charged to project fund and doesn't form part of the FC Balance Sheet though these assets purchased/acquired out of FC Grant were included while finalizing the Consolidated Financial Statement of the trust.

2.During the Current Year i.e. from the Financial Year 2022-23:

- a) Assets purchased/acquired out of project grant are transferred from Project grant fund to the Fixed Asset Fund.
- b) All the assets purchased/created out of FC fund upto March, 2022 and included in consolidated financial statement as on 31st March,2022 has also been included in the FC balance sheet at WDV as on 31.03.2022 by crediting the FC Fixed Assets fund and debiting the Fixed Asset.

2) DEPRECIATION:

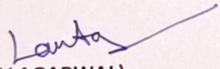
1.Depreciation is charged on fixed assets on written down value method as per the rates provided in the Income Tax Act, 1961 and the total depreciation during the year is debited to Fixed Asset Fund.

3) FIXED ASSETS FUND A/C :

FC Asset purchased/acquired out of FC project fund up to 31.03.2022 at written down value method	8,52,50,827.03
Add: Addition during the year	85,10,982.00
	9,37,61,809.03
Less: Depreciation	90,06,758.00
	8,47,55,051.03

In terms of our report of even date,

For, LAV & CO,
CHARTERED ACCOUNTANTS,
Firm Regd. No. 327621E


(LAV AGARWAL)

PARTNER

MEMBERSHIP : 302387

Address: S.P. Mukherjee Road

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Date: 21ST DECEMBER, 2023

