



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, 2022 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. 81,03,754.18.**
- ii) foreign contribution of worth **Rs. 4,93,56,266.00** was received by the Association during the financial year 2022;
- iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth **Rs. 4,38,942.00** was received by the association during the financial year 2022;
- iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2022 was **Rs. 1,61,38,212.34.**
- 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.

PLACE: SILIGURI-734005

DATE : 16TH DECEMBER, 2022



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

S.P. Mukherjee Road, (Near Gandhi Maidan), Siliguri - 734 005

Phone : 9851605044 / 8670003592 e-mail : calav2012@gmail.com / mohinislg@gmail.com.

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PROJECT FUND A/c			LONG TERM DEPOSITS:		
As per last a/c	75,13,195.18		FD (Incl. Accrued Interest)	87,78,719.00	87,78,719.00
Add: Surplus during the year	38,36,190.16		TDS Receivables		12,333.00
Less: TDS Adjusted	14,359.00	1,13,35,026.34	Advance to Sundry Creditors :		
PROJECT ACCOUNTS:			Appasamy Associates Pvt Ltd	4,69,300.00	
Give Sight Global	5,61,748.00		Om Tao Scientific Apparatus	7,684.00	4,76,984.00
Seva Foundation	25,60,018.76		CASH AT BANK:		
CBM	32,51,348.84		PNB - 0444000100063196	13,87,381.50	
OEU Project	3,296.04		PNB - 0444000100207073	3,296.04	
IEF	2,56,905.72		PNB - 0444000100212215	2,78,603.08	
Wen Giving Foundation	5,388.74		PNB - 0444000100213269	5,388.74	
LCIF	30,67,171.08		PNB - 0444000100214657	2,56,905.72	
Orbis	7,96,702.16		PNB - 0444000100214666	7,89,018.16	
	1,05,02,579.34		PNB - 0444000100214675	32,51,348.84	
Add: Interest and Misc Receipt from above fund	8,32,447.00	1,13,35,026.34	PNB - 0444000100214684	8,91,367.76	
		1,13,35,026.34	SBI - 40078642702	6,06,251.50	74,69,561.34
CURRENT LIABILITIES:					
Sundry Creditors		48,33,226.00			
Outstanding expenses (OEU Project)		5,69,345.00			
TOTAL :		1,67,37,597.34	TOTAL :		1,67,37,597.34

** Project wise bifurcation of the funds held.

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

Greater Lions Seva Nidhi

Purvesh

Trustee

(Trustee)

Greater Lions Seva Nidhi

bshunda

Trustee

(Trustee)

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

PLACE: SILIGURI-734005

DATE : 16TH DECEMBER, 2022

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO, SEVA FOUNDATION EXPENSES	6,58,540.00	BY, <u>FOREIGN/HOME CONTRIBUTION:</u>	
TO, CBM PROJECT EXPENSES	19,99,860.00	BY, GIVE SIGHT GLOBAL	5,61,748.00
TO, MISSION FOR VISSION PROJECT EXPENSES	1,35,482.00	BY, OEU	7,56,990.00
TO, OEU PROJECT EXPENSES	7,73,090.00	BY, WEN FOUNDATION	91,18,156.00
TO, IEF PROJECT EXPENSES	12,07,398.00	BY, CBM	89,21,500.00
TO, VMANN PROJECT EXPENSES	68.00	BY, IEF	14,59,318.00
TO, ORBIS PROJECT EXPENSES	24,35,483.00	BY, LCIF	1,62,96,170.00
TO, SCB PROJECT EXPENSES	4,16,000.00	BY, ORBIS	56,25,465.00
TO, BANK CHARGES	27,291.84	BY, SCB	37,46,000.00
TO, EXCESS OF INCOME OVER EXPENDITURE	38,36,190.16	BY, SEVA FOUNDATION RECEIPT	28,70,919.00
			4,93,56,266.00
		Less: Utilised for acquisition for Fixed assets	3,84,21,353.00
			1,09,34,913.00
		BY, INTEREST INCOME DURING THE YEAR	
		Received during the year	4,38,942.00
		Accrued and TDS Deducted during the year	1,15,548.00
			5,54,490.00
TOTAL :	1,14,89,403.00	TOTAL :	1,14,89,403.00

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

PLACE: SILIGURI-734005

DATE: 16TH DECEMBER, 2022



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

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

Greater Lions Seva Nidhi

Payesh
(Trustee)

Trustee

Greater Lions Seva Nidhi

Bshindoo
(Trustee)

Trustee

(Trustee)

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, <u>OPENING BALANCE :</u>		BY, SEVA FOUNDATION EXPENSES	
Fixed Deposit	45,00,000.00	Revenue Expenditure	6,58,540.00
Cash at Punjab National Bank (12215)	5,09,631.88	Fixed Assets	21,35,560.00
Cash at Punjab National Bank (63196)	30,94,122.30		27,94,100.00
	81,03,754.18	BY, MISSION FOR VISION PROJECT EXPENSES	1,35,482.00
TO, <u>FOREIGN/HOME CONTRIBUTION:</u>		BY, LCIF PROJECT EXPENSES - FIXED ASSETS ACQUIRED	
GIVE SIGHT GLOBAL	5,61,748.00	Capital Expenditure	1,49,31,428.00
OEU	7,56,990.00	Add: Payment made in advance	4,69,300.00
WEN FOUNDATION	91,18,156.00	Less: Payment not yet made	47,90,800.00
CBM	89,21,500.00		1,06,09,928.00
IEF	14,59,318.00	BY, OEU PROJECT EXPENSES	
LCIF	1,62,96,170.00	Revenue Expenditure	7,73,090.00
ORBIS	56,25,465.00	Add: Last year payment made	13,850.00
SCB	37,46,000.00	Less: Payment not yet made	13,850.00
SEVA FOUNDATION RECEIPT	28,70,919.00		7,73,090.00
	4,93,56,266.00	BY, ROYAL COMMONWEALTH SOCIETY FOR THE BLIND (SIGHTSAVERS)	
TO, FD MATURED DURING THE YEAR	18,08,854.00	Revenue Expenditure	-
TO, INTEREST INCOME RECEIVED DURING THE YEAR	4,38,942.00	Add: Last year payment made	28,576.00
		Less: Payment not yet made	28,576.00
			-
		BY, IEF PROJECT EXPENSES	12,07,398.00
		BY, WEN GIVING FOUNDATION - FIXED ASSETS ACQUIRED	1,19,17,363.00
		BY, SCB PROJECT EXPENSES	
		Revenue Expenditure	4,16,000.00
		Fixed Assets	33,30,000.00
			37,46,000.00
		BY, VMANN PROJECT EXPENSES	68.00
		BY, CBM PROJECT EXPENSES	
		Revenue Expenditure	19,99,860.00
		Fixed Assets	37,04,365.00
			57,04,225.00
		BY, ORBIS PROJECT EXPENSES	
		Revenue Expenditure	24,35,483.00
		Fixed Assets	24,02,637.00
		Add: Payment made in advance	7,684.00
			48,45,804.00
		BY, BANK CHARGES	27,291.84
		BY, FD ISSUED DURING THE YEAR	18,08,854.00
		BY, <u>CLOSING BALANCE :</u>	
		Fixed Deposit	86,68,651.00
		Cash at Bank	74,69,561.34
			1,61,38,212.34
TOTAL :	5,97,07,816.18	TOTAL :	5,97,07,816.18

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

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

PLACE: SILIGURI-734005

DATE: 16TH DECEMBER, 2022

Greater Lions Seva Nidhi

(Trustee) Trustee
Greater Lions Seva Nidhi

(Trustee) Trustee

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

ANNEXURE -A

1) Foreign contribution received and transferred from a local source during the year for different project are as follows:-

Projects	Contribution in Rs (Net)
SEVA FOUNDATION	₹ 28,70,919.00
GIVE SIGHT GLOBAL	₹ 5,61,748.00
CBM	₹ 89,21,500.00
OEU	₹ 7,56,990.00
IEF	₹ 14,59,318.00
LCIF	₹ 1,62,96,170.00
WEN GIVING FOUNDATION	₹ 91,18,156.00
ORBIS	₹ 56,25,465.00
SCB	₹ 37,46,000.00
	₹ 4,93,56,266.00

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

FCRA Project Account

	Seva Foundation receipt	Give Sight Global	CBM	Mission for Vison	OEU	IEF	LCIF	Wen Giving Foundation	VMANN	ORBIS	SCB	Total	Others
Opening Balance	24,77,505.00	-	-	1,35,482.00	19,496.00	-	15,16,484.88	27,86,140.00	68.00	-	-	69,35,175.88	4,80,995.65
Receipts during the year	28,70,919.00	5,61,748.00	89,21,500.00	-	7,56,990.00	14,59,318.00	1,62,96,170.00	91,18,156.00	-	56,25,465.00	37,46,000.00	4,93,56,266.00	-
Interest	5,952.00	-	24,526.00	-	2,522.00	5,335.00	1,86,015.00	29,442.00	-	9,933.00	-	2,63,725.00	2,90,765.00
Misc. Receipt	-	-	-	-	-	-	-	-	-	-	-	-	-
GLSN Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-
TDR Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
	28,76,871.00	5,61,748.00	89,46,026.00	-	7,59,512.00	14,64,653.00	1,64,82,185.00	91,47,598.00	-	56,35,398.00	37,46,000.00	4,96,19,991.00	2,90,765.00
Revenue Expenses													
Operating Cost													
Covid Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Sui Dhaga Project	-	-	-	-	-	-	-	-	-	-	-	-	-
Vision Centre expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Outreach Camps	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating exp.	4,84,217.00	-	9,07,860.00	1,35,482.00	7,73,090.00	5,39,250.00	-	-	68.00	8,91,533.00	4,16,000.00	41,47,500.00	-
	4,84,217.00	-	9,07,860.00	1,35,482.00	7,73,090.00	5,39,250.00	-	-	68.00	8,91,533.00	4,16,000.00	41,47,500.00	-
Administration & Others													
Bank charges	257.24	-	604.16	-	2,621.96	349.28	70.80	834.26	-	575.84	-	5,313.54	21,978.30
Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Stationery	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-
TDS	-	-	-	-	-	-	-	-	-	-	-	-	-
	257.24	-	604.16	-	2,621.96	349.28	70.80	834.26	-	575.84	-	5,313.54	21,978.30
Salary Staff	1,74,323.00	-	10,92,000.00	-	-	6,68,148.00	-	-	-	15,43,950.00	-	34,78,421.00	-
	1,74,323.00	-	10,92,000.00	-	-	6,68,148.00	-	-	-	15,43,950.00	-	34,78,421.00	-
Fixed Assets purchase	21,35,560.00	-	37,04,365.00	-	-	-	1,49,31,428.00	1,19,17,363.00	-	24,02,637.00	33,30,000.00	3,84,21,353.00	-
	21,35,560.00	-	37,04,365.00	-	-	-	1,49,31,428.00	1,19,17,363.00	-	24,02,637.00	33,30,000.00	3,84,21,353.00	-
Inter Transfer			10,152.00										
Refund made							-	10,152.00					
Closing 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	7,49,782.35

