



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, 2024 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. 70,94,469.96.
- ii) foreign contribution of worth Rs. 4,03,06,270.00 was received by the Association during the financial year 2024;
- iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth Rs. 2,32,696.32 was received by the association during the financial year 2024;
- iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2024 was Rs. 23,79,541.06;
- 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 : 18TH DECEMBER, 2024

UDIN: 24302387BKEBAQ4836



(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, 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
FIXED ASSETS FUND A/c			Fixed Assets		
Opening WDV	8,47,55,051.03		Opening WDV	8,47,55,051.03	
Add: Addition during the year	1,06,67,842.36		Add: Addition During the year	1,06,67,842.36	
	9,54,22,893.39			9,54,22,893.39	
Less: Depreciation charged	1,21,28,742.00	8,32,94,151.39	Less: Depreciation charged	1,21,28,742.00	8,32,94,151.39
PROJECT FUND A/c			TDS Receivables		19,348.00
As per last a/c	73,38,631.96				
Add: OEU Project funded	5,69,345.00		Advance to Sundry Creditors :		
Less: Deficit during the year	55,01,403.90	24,06,573.06	Om Tao Scientific Apparatus	7,684.00	7,684.00
PROJECT ACCOUNTS:			CASH AT BANK:		
Seva Foundation	7,09,359.34		PNB - 0444000100063196	1,18,757.99	
CBM	4,47,798.10		PNB - 0444000100207073	11,560.99	
OEU Project	11,560.99		PNB - 0444000100212215	2,99,484.59	
IEF	4,43,819.05		PNB - 0444000100213269	11,750.82	
Wen Giving Foundation	11,750.82		PNB - 0444000100215124	67,678.15	
SCB Fund	67,678.15		PNB - 0444000100216354	14,769.73	
SANKARA FUND	14,769.73		PNB - 0444000100214657	4,43,819.05	
JAGDISH M CHANRAI FUND	12,424.00		PNB - 0444000100214666	2,10,202.06	
JIV DAYA FOUNDATION	92,061.79		PNB - 0444000100214675	4,47,798.10	
SURGICAL EE FUND	7,091.00		PNB - 0444000100214684	7,09,359.34	
LCIF	3,26,516.59		SBI - 40078642702	44,360.24	23,79,541.06
Orbis	2,10,202.06				
	23,55,031.62				
Add: Interest and Misc Receipt from above fund	51,541.44	24,06,573.06			
		24,06,573.06			
TOTAL :		8,57,00,724.45	TOTAL :		8,57,00,724.45

** Project wise bifurcation of the funds held.

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

PLACE: SILIGURI-734005

DATE : 18TH DECEMBER, 2024

(LAV AGARWAL)

PARTNER

MEMBERSHIP : 302387

Address: S.P. Mukherjee Road
Siliguri-734005

(Trustee)

[Signature]
(Trustee)

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO, SEVA FOUNDATION EXPENSES	17,30,123.00	BY, <u>FOREIGN/HOME CONTRIBUTION:</u>	
TO, CBM PROJECT EXPENSES	68,19,655.00	BY, SANKARA FUND	1,28,91,537.00
TO, SURGICAL EE FUND	24,74,575.00	BY, LCIF FUND	75,84,292.00
TO, IEF PROJECT EXPENSES	6,34,832.00	BY, SURGICAL EE FUND	24,81,666.00
TO, ORBIS PROJECT EXPENSES	29,33,943.00	BY, CBM	50,00,000.00
TO, SCB PROJECT EXPENSES	73,89,035.00	BY, IEF	8,20,110.00
TO, SANKARA FUND EXPENSES	1,30,27,476.00	BY, ORBIS	29,64,040.00
TO, JIV DAYA FOUNDATION EXPENSES	3,32,463.21	BY, JIV DAYA FOUNDATION	3,51,439.00
TO, BANK CHARGES	32,000.65	BY, SCB	70,68,785.00
		BY, SEVA FOUNDATION RECEIPT	11,44,401.00
			4,03,06,270.00
		Less: Utilised for acquisition for Fixed assets	1,06,67,842.36
			2,96,38,427.64
		BY, INTEREST INCOME DURING THE YEAR	
		Received during the year	2,32,696.32
		Accrued and TDS Deducted during the year	1,575.00
			2,34,271.32
		BY, EXCESS OF EXPENDITURE OVER INCOME	
		DURING THE YEAR	55,01,403.90
TOTAL :	3,53,74,102.86	TOTAL :	3,53,74,102.86

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

PLACE: SILIGURI-734005

DATE : 18TH DECEMBER, 2024

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



(Trustee)

[Signature]
(Trustee)

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, <u>OPENING BALANCE :</u>		BY, SEVA FOUNDATION EXPENSES	
Fixed Deposit 20,70,457.00		Revenue Expenditure	17,30,123.00
Cash at Bank 50,24,012.96	70,94,469.96	BY, LCIF PROJECT EXPENSES - FIXED ASSETS ACQUIRED	
		Capital Expenditure 1,01,42,745.36	
TO, <u>FOREIGN/HOME CONTRIBUTION:</u>		Less: Payment made in advance in previous year 3,80,800.00	97,61,945.36
SANKARA FUND 1,28,91,537.00		BY, SURGICAL EE FUND	
LCIF FUND 75,84,292.00		Revenue Expenditure	24,74,575.00
SURGICAL EE FUND 24,81,666.00		BY, JIV DAYA FOUNDATION PROJECT EXPENSES -	
CBM 50,00,000.00		Revenue Expenditure	3,32,463.21
IEF 8,20,110.00		BY, SANKARA FUND PROJECT EXPENSES	
ORBIS 29,64,040.00		Revenue Expenditure	1,30,27,476.00
JIV DAYA FOUNDATION 3,51,439.00		BY, IEF PROJECT EXPENSES - REVENUE EXPENDITURE	6,34,832.00
SCB 70,68,785.00		BY, SCB PROJECT EXPENSES	
SEVA FOUNDATION RECEIPT 11,44,401.00	4,03,06,270.00	Revenue Expenditure 73,89,035.00	
TO, INTEREST INCOME RECEIVED DURING THE YEAR	2,32,696.32	Less: Payment made in advance in previous year 3,20,250.00	70,68,785.00
		BY, CBM PROJECT EXPENSES	
		Revenue Expenditure 68,19,655.00	
		Fixed Assets 5,25,097.00	
		Less: Payment made in advance in previous year 87,000.00	72,57,752.00
		BY, ORBIS PROJECT EXPENSES	
		Revenue Expenditure 29,33,943.00	
		Less: Payment made in advance in previous year 7,684.00	
		Add: Payment made in advance 7,684.00	29,33,943.00
		BY, BANK CHARGES	32,000.65
		BY, <u>CLOSING BALANCE :</u>	
		Fixed Deposit -	
		Cash at Bank 23,79,541.06	23,79,541.06
TOTAL :	4,76,33,436.28	TOTAL :	4,76,33,436.28

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

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

PLACE: SILIGURI-734005

DATE : 18TH DECEMBER, 2024

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



(Trustee)

(Trustee)

	Seva Foundation receipt	CBM	SCB Fund	OEU	IEF	LCIF	SANKARA FUND	Surgical EE Fund	Wen Giving Foundation	Jagdish M Chanrai - MFV	ORBIS	Jiv Daya Foundation Project Fund	Total	Others
Opening 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
Receipts during the year	11,44,401.00	50,00,000.00	70,68,785.00	-	8,20,110.00	75,84,292.00	1,28,91,537.00	24,81,666.00	-	-	29,64,040.00	3,51,439.00	4,03,06,270.00	-
Interest	31,422.00	42,184.00	42,681.32	308.00	4,194.00	41,715.00	23,178.00	-	335.00	-	5,257.00	-	1,91,274.32	31,045.00
TDR Interest	-	-	-	-	-	11,952.00	-	-	-	-	-	-	11,952.00	-
	11,75,823.00	50,42,184.00	71,11,466.32	308.00	8,24,304.00	76,37,959.00	1,29,14,715.00	24,81,666.00	335.00	-	29,69,297.00	3,51,439.00	4,05,09,496.32	31,045.00
Revenue Expenses														
Operating Cost														
Operating exp.	7,07,636.00	55,39,034.00	73,89,035.00	-	2,83,199.00	-	1,17,89,311.00	24,74,575.00	-	-	13,12,060.00	3,32,463.21	2,98,27,313.21	-
	7,07,636.00	55,39,034.00	73,89,035.00	-	2,83,199.00	-	1,17,89,311.00	24,74,575.00	-	-	13,12,060.00	3,32,463.21	2,98,27,313.21	-
Administration & Others														
Bank charges	448.40	920.40	464.65	-	80.29	65.29	708.40	-	3.54	-	365.80	-	3,056.77	28,943.88
	448.40	920.40	464.65	-	80.29	65.29	708.40	-	3.54	-	365.80	-	3,056.77	28,943.88
Salary Staff	10,22,487.00	12,80,621.00	-	-	3,51,633.00	-	12,38,165.00	-	-	-	16,21,883.00	-	55,14,789.00	-
	10,22,487.00	12,80,621.00	-	-	3,51,633.00	-	12,38,165.00	-	-	-	16,21,883.00	-	55,14,789.00	-
Fixed Assets purchase	-	5,25,097.00	-	-	-	1,01,42,745.36	-	-	-	-	-	-	1,06,67,842.36	-
	-	5,25,097.00	-	-	-	1,01,42,745.36	-	-	-	-	-	-	1,06,67,842.36	-
FD Transferred	-	-	-	-	-	20,00,000.00	-	-	-	-	-	-	20,00,000.00	-20,00,000.00
Inter Transfer	-	87,000.00	26,848.00	-	-	4,42,610.94	-	-	-	-	-	-	3,28,762.94	3,28,762.94
Transfer to Branch A/c	-	-	-	-	-	-	-	-	-	-	-	-	-	8,92,724.35
Refund made	-	87,000.00	26,848.00	-	-	15,57,389.06	-	-	-	-	-	-	16,71,237.06	7,78,512.71
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	7,09,359.34	4,47,798.10	67,678.15	11,560.99	4,43,819.05	3,26,516.59	14,769.73	7,091.00	11,750.82	12,424.00	2,10,202.06	92,061.79	23,55,031.62	51,541.44



Fixed Assets Head	F.Y 2023-2024							
	Opening WDV	Purchased During the year		Total	Dep During the year		Total	Closing WDV
		> 180 days	< 180 days		> 180 days	< 180 days		
Building - 2nd & 3rd Floor at Kartua, Mohanvita, Jalpaiguri - 735135 (Partly Funded)	1,46,72,767.05	-	-	1,46,72,767.05	14,67,277.00	-	14,67,277.00	1,32,05,490.05
Plant & Equipments	3,52,94,875.98	12,86,697.00	93,81,145.36	4,59,62,718.34	54,87,236.00	7,03,586.00	61,90,822.00	3,97,71,896.34
Computer & Accessories	11,31,445.00	-	-	11,31,445.00	4,52,578.00	-	4,52,578.00	6,78,867.00
Furniture & Fixture	18,96,232.00	-	-	18,96,232.00	1,89,623.00	-	1,89,623.00	17,06,609.00
Library Books	109.00	-	-	109.00	65.00	-	65.00	44.00
Vehicle	14,18,015.00	-	-	14,18,015.00	2,12,702.00	-	2,12,702.00	12,05,313.00
Building WIP - 3rd Floor at Kartua, Mohanvita, Jalpaiguri - 735135 (Partly Funded)	1,87,11,327.00	-	-	1,87,11,327.00	18,71,133.00	-	18,71,133.00	1,68,40,194.00
Plant & Equipments	1,16,30,280.00	-	-	1,16,30,280.00	17,44,542.00	-	17,44,542.00	98,85,738.00
Total	8,47,55,051.03	12,86,697.00	93,81,145.36	9,54,22,893.39	1,14,25,156.00	7,03,586.00	1,21,28,742.00	8,32,94,151.39

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

ANNEXURE -A

1) FIXED ASSETS:

1.Up to the 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 Previous 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 31.03.2023 at written down value method	8,47,55,051.03
Add: Addition during the year	1,06,67,842.36
	9,54,22,893.39
Less: Depreciation	1,21,28,742.00
	8,32,94,151.39

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

Date: 18TH DECEMBER, 2024

