



**SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS**

**SHOP NO.: 11, BADRI NATH SHANTI KATRA
PANDEYPUR, VARANASI, U.P.-221002
PHONE NO.: (M) +91-9415222902
(M) + 91-6386668107
Email ID- shashikant_guptaca@yahoo.co.in**

**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 trusts of institutions.

We have examined the balance sheet of **GRAMIN VIKAS SANSTHAN, CHORPA KHURD, HATHINI, DISTT.: MAU (U.P.)** as at **31st March, 2021** and Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of Account have been kept by the head office and the branches of the above named institutions visited by us so far as appears from our examination of books and proper returns adequate for purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and the best of our information and according to explanations given to us, the said accounts give a true and fair view:-

1. In the case of the Balance Sheet of the state of affairs of the above named institution as at 31st March, 2021 and
2. In the case of the Income and Expenditure account of the Income of its accounting year ending on 31st March, 2021.

**FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS**

**PLACE: VARANASI
DATED:12.12.2021**




**(S.K. GUPTA)
PROPRIETOR
M. NO. 072550
FR.NO.003520C**

STATEMENT OF PARTICULARS
APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

Amount of income of the previous year applied to charitable or religious purpose in India during the year.:	Rs. 2,22,27,388.07
1. Whether the institution 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 the previous year.	NIL
2. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly for such purpose.	NIL
3. Amount of income eligible for exemption under section 11(1) (c) (give details)	NIL
4. 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
5. 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
6. 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(B)? If so the details thereof.	NIL
7. Whether ,during the previous year , any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year:-	NIL
(a) has been applied for purposes other than charitable of religious purpose or has cashed to be accumulated or set apart for application there to or	



<p>(b) has cased to remain invested in any security referred to in section 11(2) (b) (ii) or deposited in any account referred to in section 11(2) (b)(ii) or section 11(2) (b) (iii) ,or</p>	<p>NIL</p>
<p>(c) has not been utilized 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</p>	<p>NIL</p>
<p>II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)</p>	
<p>1. Whether any part of the income or property of the institution was lent, or continues to be 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 or the amount, rate of interest charged and the nature of security, If any.</p>	<p>NIL</p>
<p>2. Whether any land, building or other property of the institution 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 any</p>	<p>NIL</p>
<p>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</p>	<p>Shamin Abbasi (Pan – AYVPA8290M) Secretary . 2,59,750.00 JawaharRam (Treasurer) - 2,49,659.00 (Pan – AFRPR4618Q)</p>
<p>4. Whether the service of the 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</p>	<p>NIL</p>
<p>5. Whether any share, security or other property was purchases by or on behalf or the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.</p>	<p>NIL</p>



6. Whether any share, security or other property was sold by or on behalf of the institution 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 institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NIL
8. Whether the income or property of the institution 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- INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR IN CONCERN IN WITH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

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

-NIL-

**FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS**

PLACE: VARANASI.
DATED: 12.12.2021




(S.K. GUPTA)
PROPRIETOR

GRAMEEN VIKAS SANSTHAN

CHORPA KHURD, HATHINI, DISTT. MAU.

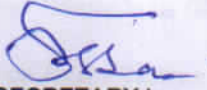
Balance Sheet as on 31st March, 2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
INSTITUTION FUND:			FIXED ASSETS		
Opening Balance	6,411,689.59		(As per annexure 'A' annexed)		3,601,950.00
Add : Excess of Income over Expenditure	<u>1,512,690.93</u>	7,924,380.52	CURRENT ASSETS:		
CURRENT LIABILITIES:			CASH & BANK BALANCES:		
Loan from Members & Others		1,183,964.00	Cash in hand (As certified by the Secretary)		19,094.00
Expenses Payable		522,596.00	Bank Balances		5,062,575.47
			ADVANCES :		
			Loan to Women for Micro Enterprises		297,371.05
			Grant Receivable from HLPPT, LWS		406,620.00
			Grant Receivable from A.H.F., India		6,915.00
			Other Advances		236,415.00
TOTAL		9,630,940.52	TOTAL		9,630,940.52

As per our report annexed

FOR GRAMEEN VIKAS SANSTHAN


FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS


(SECRETARY)

महा सचिव
ग्रामीण विकास संस्थान
चोरपा खुर्द (हथिनी) मऊ

PLACE: VARANASI.
DATED : 12.12.2021




(S.K. GUPTA)
PROPRIETOR
UDIN-22072550AAFPBB4667

GRAMEEN VIKAS SANSTHAN
CHOPRA KHURD, HATHINI, DISTT. MAU.

Income and Expenditure account for the year ended 31st March, 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO GENERAL ACCOUNT :		By Membership Fees	1,069.00
(As per annexure 'L' annexed)		By Interest Received	236,205.00
General Body Meeting Expenses	18,500.00	By Interest on IT Refund	240.00
Governing Board Meeting Expenses	15,000.00	By Donation	284,239.00
Audit Fees	20,000.00		
Travelling Expenses	5,000.00	GRANT RECEIVED (FCRA ACCOUNT) :	
Salary & Honorarium	75,000.00	By Grant from Plan India	323,020.00
Bank Charges	324.50	By Grant from A.H.F. India	445,800.00
Legal Expenses	25,000.00	By Grant from Break Through	1,022,285.00
To Office Expenses	415.00	By Grant from Brooke India (Ballia unit)	1,568,464.00
To Expenses on Girl Icon Project (Milan) :	99,799.00	By Grant from Brooke India (Ghazipur unit)	1,466,173.00
TO Expenses on CASA Project	73.00		
TO Expenses on Promoting Quality Learning Amongst Children (Plan India) :	302,073.53	GRANT RECEIVED LOCAL:	
To Expenses of A.H.F. India Project	121,400.00	By Grant from Usha / SIDBI International	1,371,286.00
To Expenses of A.E.P. Project	1,551,331.45	By Grant from A.P.P.I for Our Girl Our Pride Project	9,229,900.00
To Expenses of Our Girl Our Pride Project	8,686,770.00	By Grant from A.P.P.I for Livelihood Support Programme	3,250,000.00
To Expenses on Usha SIDBI International Project	1,286,450.00	By Grant from Milan	100,317.00
To Expenses on Daksh Telecom Skill Development Centre (Plan India)	283,260.80	By Grant from Plan India	296,800.00
To Expenses on Aquine Welfare Programme (Brooke India Ghazipur Unit)	1,443,173.00	By Grant from Plan India	4,757,835.00
To Expenses on Aquine Welfare Programme (Brooke India Ballia Unit)	1,591,144.00		
To Expenses on Livelihood Support Programme	2,813,586.00		
To Expenses on Telecom Sector Skill Development Programme	3,811,735.40		
To Depreciation on Fixed Assets	690,906.39		
To Excess of Income over Expenditure	1,512,690.93		
TOTAL	24,353,633.00	TOTAL	24,353,633.00

FOR GRAMEEN VIKAS SANSTHAN


(SECRETARY)

महा सचिव
ग्रामीण विकास संस्थान
चौरपा खुर्द (हथिनी) मऊ

PLACE: VARANASI.
DATED : 12.12.2021



As per our report annexed
FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

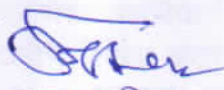

(S.K. GUPTA)
PROPRIETOR

GRAMEEN VIKAS SANSTHAN

CHORPA KHURD, HATHINI, DISTT. MAU.

Receipt & Payment Account for the year ended 31st March, 2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	3,181,467.54	By GENERAL ACCOUNT :	
To Membership Fees	1,069.00		
To Interest Received (FCRA A/c)	27,570.00	(As per annexure 'L' annexed)	
To Income Tax Refund	16,070.00		
To Interest on IT Refund	240.00	General Body Meeting Expenses	18,500.00
To Donation	284,239.00	Governing Board Meeting Expenses	15,000.00
To Interest Received (Local)	207,963.00	Audit Fees	20,000.00
To Interest on FDR	672.00	Travelling Expenses	5,000.00
		Salary & Honorarium	75,000.00
		Bank Charges	324.50
		Legal Expenses	25,000.00
		P.F. Fund Payment	177,071.00
GRANT RECEIVED (FCRA ACCOUNT) :			
To Grant from Plan India	323,020.00		
To Grant from A.H.F. India	445,800.00	By Office Expenses	415.00
To Grant from Break Through	1,022,285.00	By Expenses on Girl Icon Project (Milan) :	
To Grant from Brooke India (Ballia unit)	1,568,464.00	(As Per Annexure 'K' Annexed)	
To Grant from Brooke India (Ghazipur unit)	1,466,173.00	Revenue Expenditure	99,799.00
		T.D.S. A.Y. 2021-22	518.00
			100,317.00
		BY Expenses on Usha / SIDBI International	
		(As Per Annexure 'J' Annexed)	
To Grant from Usha / SIDBI International	1,371,286.00	Revenue Expenditure	1,286,450.00
To Grant from A.P.P.I for Our Girl Our Pride Project	9,229,900.00	T.D.S. A.Y. 2021-22	84,836.00
			1,371,286.00
To Grant from A.P.P.I for Livelihood Support Programme	3,250,000.00	BY Expenses of A.E.P Project (FCRA)	
To Grant from Milan	100,317.00	(Break Through)	
To Grant from Plan India (Promoting Quality Learning)	296,800.00	(As Per annexure 'C')	
To Grant from Plan India (Skill Development Programme)	4,757,835.00	Revenue Expenditure	1,551,331.45
		BY Expenses of Our Girl Our Pride (A.P.P.I. Project)	
		(As Per annexure 'G')	
		Revenue Expenditure	8,686,770.00
		Expenses Payable	45,220.00
		Advances	20,000.00
			8,751,990.00
To P.F. Fund Received	177,071.00	BY Expenses on A.H.F. India Project (FC Fund) :	
To Loan A/c (AHF)	176,400.00	(As Per annexure 'E')	
To Advances (G)	154.00	Revenue Expenditure	121,400.00
		Loan Refund	176,400.00
		Expenses Payable	146,800.00
			444,600.00
To Expenses Payable (2020-21)	96,767.00	By Expenses on CASA Project :-	
		(As Per annexure 'N')	
		Revenue Expenditure	73.00


 महा सचिव
 ग्रामीण विकास संस्थान
 चोर्पा खुर्द (हथिनी) मऊ



2.

By Expenses on Livelyhood Support

Programme APPI Project:-

(As Per annexure 'H')

Revenue Expenditure 2,813,586.00

By Expenses on Daksh Telecom Skill

Development Centre (Plan India Project) :

(As Per annexure 'F')

Revenue Expenditure 283,260.80

Capital Expenditure 13,000.00

Expenses Payable 41,660.00 337,920.80

BY Expenses on Aquine Welfare Programme

(Brooke India Project Ghazipur Unit) :

(As Per annexure 'A')

Revenue Expenditure 1,443,173.00

Capital Expenditure 23,000.00 1,466,173.00

By Expenses on Promoting Quality Learning

amongst Children (Plan India Project) :

(As Per annexure 'I')

Revenue Expenditure 302,073.53

BY Expenses on WLC Programme

(As Per annexure 'D')

Capital Expenditure 20,802.39

BY Expenses on Aquine Welfare Programme

(Brooke India Project Ballia Unit) FCRA :

(As Per annexure 'B')

Revenue Expenditure 1,591,144.00

Capital Expenditure 20,550.00 1,611,694.00

By Expenses on Telecom Sector Skill

Development Programme :

(As Per annexure 'M')

Revenue Expenditure 3,811,735.40

BY CLOSING BALANCE

Cash in hand 19,094.00

(As certified by the Secretary)

Bank Balances 5,062,575.47

TOTAL 28,001,562.54

TOTAL 28,001,562.54

FOR GRAMEEN VIKAS SANSTHAN

As per our report annexed
FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS


(SECRETARY)

PLACE: VARANASI.
DATED : 12.12.2021


(S.K. GUPTA)
PROPRIETOR

महा सचिव
ग्रामीण विकास संस्थान
चौरपा खुर्द (हथिनी) मऊ



**GRAMEEN VIKAS SANSTHAN
CHORPA KHURD, HATHINI, DISTT. MAU.**

Annexure 'A' of Fixed Assets as on 31st March, 2021

S.NO. PARTICULARS	OPENING BALANCE	ADDITION		TOTAL	RATE	DEPRECIATION	BALANCE AS ON 31.03.2021
		BEFORE 30/9/2020	AFTER 30/9/2020				
1 LAND	77,850.00	-	-	77,850.00		-	77,850.00
2 TYPEWRITER	4,141.00	-	-	4,141.00	15%	621.00	3,520.00
3 SOLAR LIGHT MACHINE	1,150.00	-	-	1,150.00	15%	173.00	977.00
4 DUPLICATING MACHINE	2,008.00	-	-	2,008.00	15%	301.00	1,707.00
5 ALMIRAH	69,597.00	-	-	69,597.00	10%	6,960.00	62,637.00
6 FURNITURE & FIXTURE	852,370.00	43,550.00	4,802.39	900,722.39	10%	89,832.39	810,890.00
7 COMPUTER	426,127.00	-	-	426,127.00	40%	170,451.00	255,676.00
8 CYCLE	41,561.00	-	-	41,561.00	15%	6,234.00	35,327.00
9 FAX XEROX MACHINE	78,675.00	-	-	78,675.00	15%	11,801.00	66,874.00
10 BUILDING HEALTH CENTRE	63,172.00	-	-	63,172.00	10%	6,317.00	56,855.00
11 C.D. PLAYER	602.00	-	-	602.00	15%	90.00	512.00
12 SEWING MACHINE	14,926.00	-	-	14,926.00	15%	2,239.00	12,687.00
13 BEE KEEPING BOXES	5,751.00	-	-	5,751.00	15%	863.00	4,888.00
14 BUILDING TRAINING CENTRE	220,198.00	-	-	220,198.00	10%	22,020.00	198,178.00
15 GUMTI LIABRARY	5,083.00	-	-	5,083.00	10%	508.00	4,575.00
16 MOTOR CYCLE	139,979.00	-	-	139,979.00	15%	20,997.00	118,982.00
17 LAP TOP	68,521.00	-	-	68,521.00	40%	27,408.00	41,113.00
18 BOOKS	12,550.00	-	-	12,550.00	10%	1,255.00	11,295.00
19 MOPED (SCOOTY)	62,879.00	-	-	62,879.00	15%	9,432.00	53,447.00
20 INVERTOR & BATTERY	62,886.00	-	-	62,886.00	15%	9,433.00	53,453.00
21 BOLERO	157,034.00	-	-	157,034.00	15%	23,555.00	133,479.00
22 DIGITAL CAMARA	5,084.00	-	-	5,084.00	15%	763.00	4,321.00
23 OFFICE EQUIPMENT	1,466,796.00	-	-	1,466,796.00	15%	220,019.00	1,246,777.00
24 HEALTH CENTRE EQUIPMENT	32,296.00	-	-	32,296.00	15%	4,844.00	27,452.00
25 PRINTER	45,120.00	-	-	45,120.00	15%	6,768.00	38,352.00
26 COOLER	47,882.00	13,000.00	16,000.00	76,882.00	15%	10,332.00	66,550.00
27 LED TV	144,591.00	-	-	144,591.00	15%	21,689.00	122,902.00
28 Generator	106,675.00	-	-	106,675.00	15%	16,001.00	90,674.00
TOTAL	4,215,504.00	56,550.00	20,802.39	4,292,856.39		690,906.39	3,601,950.00

महा सचिव
ग्रामीण विकास संस्थान
चोरपा खर्द (4)

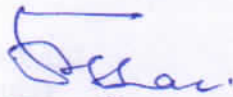


GRAMEEN VIKAS SANSTHAN

CHORPA KHURD, HATHINI, DISTT. MAU.

Balance Sheet Grouping as on 31st March, 2021

<u>PARTICULARS</u>	<u>AMOUNT</u>
<u>BANK BALANCES :</u>	
U.B.I. A/c No. 514302010023027	347,667.80
U.B.I. S.B. A/C No. 347202010008715	951,035.80
U.B.I. A/C No. 433801010017029	1,047.00
U.B.I. A/C No. 514302010927387	15,914.00
U.B.I. A/C No. 514302010928095	1,640.00
U.B.I. A/C No. 514302010928223	4,705.00
U.B.I. A/C No. 514302010928511	122.00
U.B.I. A/C No. 514302010931057	5,919.00
U.B.I. A/C No. 514302010933520	3,734,524.87
TOTAL	<u>5,062,575.47</u>
<u>OTHER ADVANCES:</u>	
T.D.S. Up to A.Y. 2020-21	131,061.00
T.D.S. A.Y. 2021-22	85,354.00
Advances (Annexure G)	20,000.00
TOTAL	<u>236,415.00</u>
<u>EXPENSES PAYABLE:</u>	
Expenses Payable (Annexure G)	55,457.00
Expenses Payable (Annexure H)	41,310.00
P.F. Payable	425,829.00
TOTAL	<u>522,596.00</u>



महा सचिव
ग्रामीण विकास संस्थान
चोरपा खुर्द (हथिनी) मऊ

