

**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 or institutions**

We have examined the balance sheet of **Ms Grihani, AABTM 1182 G** [name and PAN of the trust or institution] as at 31<sup>st</sup> March 2017 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

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

- 1 That I have not physically verified cash in hand & fixed assets as on 31.03.2017.
- 2 Depreciation has not been charged on the Fixed Assets.
- 3 That no site visit or physical verification was carried out by us. In all the project the numbers of the participants in various training and programme are taken as per certified list/particulars produced by the management.

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

- (i) in the case of the balance sheet, of the state of affairs of the above named Institution as at 31<sup>st</sup> March 2017 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31<sup>st</sup> March 2017.

The prescribed particulars are annexed hereto.

Place: **RAIPUR**  
Date: **10-Dec-2017**



**For HARISH DUA & CO. CHARTERED  
ACCOUNTANTS**

**HARISH KUMAR DUA**

Proprietor, M. No. 078688

Firm reg No. 009245C

908, NEAR GONDWANA GAS AGENCY, LAKHE  
NAGAR

## ANNEXURE

## STATEMENT OF PARTICULARS

## I. Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	41,60,875
2.	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 purposes in India during the previous year	No
3.	Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust in part only for such purposes.	Yes 1,23,007
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)	0
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.	NA
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 year is deemed to be income of the previous year under section 11(1B)? 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: -	
	(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 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 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.	No

## II. Application or use of 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 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
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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.	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.	Yes As per sch. II (3)
4.	Whether the services 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.	No
5.	Whether any share, security or other property was purchased by or on behalf of the 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 behalf of the 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 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.	No
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.	No

**Sch. II (3) : Payment made to such person by way of salary allowance or otherwise**

Details	Amount paid
1 RUPA SHRIVASTAVA	1,32,000

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl 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
Total					

Place: RAIPUR  
Date: 10-Dec-2017



For HARISH DUA & CO. CHARTERED  
ACCOUNTANTS

*Harish*  
HARISH KUMAR DUA  
Proprietor, M. No. 078688

Firm reg No. 009245C  
908, NEAR GONDWANA GAS  
AGENCY, LAKHE NAGAR

**GRIHINI**  
**PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS**  
**HIRMI, RAIPUR (C.G.)**

**CONSOLIDATED BALANCE SHEET**  
**( AS ON 31ST MARCH 2017)**

FUND & LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>Society Fund Account</u></b>		<b><u>Fixed Assets:-</u></b>	
Opening Balance	587,856.49	As per Annexure-E	724,022.13
Add: Net Surplus	89,896.13	<b><u>Deposits</u></b>	
	677,752.62	FDR with State Bank of India	279,059.00
<b><u>Fixed Assets Fund</u></b>		<b><u>Current Assets:-</u></b>	
In F.C.Account Received		<b><u>Closing Stock</u></b>	38,000.00
Opening Balance	379,388.00		
Add: Addition during the year	-	<b><u>Sundry Debtors</u></b>	21,303.00
	379,388.00		
<b><u>Specific Project Fund A/c (Net)</u></b>		<b><u>Loan &amp; Advances</u></b>	
From NRHM,Raipur (TI Project)	186,972.00	TDS Receivable A/c	78,900.00
<b><u>Bank Interest Fund</u></b>		<b><u>Closing Balance</u></b>	
In F.C.Account	43,974.27	Cash in Hand-Main A/c	1,894.50
In TI Project Account	92,735.00	Cash in Hand- FC A/c	8,988.00
<b><u>Unsecured Loans</u></b>		Cash in Hand- TI Project A/c	208.00
As per Annexure-D	126,395.00	With Banks:-	
<b><u>Sundry Creditors</u></b>	81,033.50	As per Annexure -A	435,875.76
			446,966.26
<b>TOTAL</b>	<b>1,588,250.39</b>	<b>TOTAL</b>	<b>1,588,250.39</b>

As per our report of even date.

On behalf of Managing Committee of the Society, We here by certify that above Balance Sheet for the period is true & correct and as per the books of accounts & supporting maintained and produced for audit.  
GRIHINI

*Supadriavata*

President

Treasurer

Place:- Raipur

Date :- 10.12.2017



**For, HARISH DUA & CO.**  
Chartered Accountants  
FR No. 009245C



*Harish DUA*  
Harish Kumar DUA  
Proprietor  
M.NO.078688

**GRIHINI**  
**PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS**  
**HIRMI, RAIPUR (C.G.)**

**CONSOLIDATED RECEIPT & PAYMENT ACCOUNT**  
**\* ( FOR THE PERIOD 01-04-2016 TO 31-03-2017)**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balances:-</u>		<u>Programme Expenses</u>	
Cash in Hand-Main A/c	2591.50	As per Annexure-B	48224.87
Cash in Hand- FC A/c	10547.00		
Cash in Hand- TI Project A/c	208.00	<u>F.C. Specific Project Fund Expenses</u>	
		from Sightsever International	4683193.87
<u>Bank Balance:-</u>		<u>Cash Purchase &amp; Expenses Account</u>	
FDR with State Bank of India	263769.00		88684.00
As per Annexure -A	<u>1108488.50</u>	<u>Contingencies</u>	
	1385604.00	As per Annexure-C	94590.00
<u>Membership Fees Received</u>	168.00	<u>TDS Paid</u>	
			6245.00
<u>Donation Received</u>	31900.00	<u>Sundry Creditors</u>	
		Payment during the year	4421.00
<u>Specific Project Fund</u>		<u>TDS Deducted</u>	
from Sightsever International under FC Project	3900000.00	During the Year	18102.00
<u>F.C. Interest Fund A/c</u>		<u>Closing Balance</u>	
Received during the year	30522.00	Cash in Hand-Main A/c	1894.50
<u>Bank Interest ( Local Account)</u>		Cash in Hand- FC A/c	8988.00
SB & FDR Interest	21072.00	Cash in Hand- TI Project A/c	208.00
<u>Interest Fund A/c (TI Project)</u>		<u>With Banks:-</u>	
Received during the year	14980.00	FDR with State Bank of India	279059.00
<u>Programme Grant</u>		As per Annexure -A	<u>435875.76</u>
As per Annexure-B	169000.00		726025.26
<u>Cash Sales</u>	116240.00		
<b>TOTAL</b>	<b>5669486.00</b>	<b>TOTAL</b>	<b>5669486.00</b>

On behalf of Managing Committee of the Society, We here by certify that above Receipts & Payment account for the period is true & correct and as per the books of accounts & supporting maintained and produced for audit.

GRIHINI

*Neeta Srivastava*

President

Treasurer

Place:- Raipur

Date :- 10.12.2017



As per our report of even date.

**For, HARISH DUA & CO.**

Chartered Accountants

FR No. 009245C



*Harish Kumar Dua*

Harish Kumar Dua

Proprietor

M.NO.078688

**GRIHINI**  
**PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS**  
**HIRMI, RAIPUR (C.G.)**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT**  
**( FOR THE YEAR ENDED ON 31-03-2017)**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>OPENING STOCK</b>	54985.00	<b>SALES</b>	116240.00
<b>PURCHASE</b>	70190.00	<b>CLOSING STOCK</b>	38000.00
<b>WAGES &amp; Grinding Expenses</b>	18494.00		
Gross Profit	10571.00		
	<b>154240.00</b>		<b>154240.00</b>
<b>Programme Expenses</b> As per Annexure-B	48224.87	Gross Profit	10571.00
<b>Contingencies</b> As per Annexure-C	94590.00	Membership Fees Received	168.00
<b>NET SURPLUS</b>	89896.13	Public Donation Received	31900.00
		Bank Interest ( Local Account) SB & FDR Interest	21072.00
		Programme Grant As per Annexure-B	169000.00
<b>TOTAL</b>	<b>232711.00</b>	<b>TOTAL</b>	<b>232711.00</b>

On behalf of Managing Committee of the Society, We here by certify that above Income & Expenditure account for the period is true & correct and as per the books of accounts & supporting maintained and produced for audit.  
GRIHINI

As per our report of even date.

**For, HARISH DUA & CO.**  
Chartered Accountants  
FR No. 009245C



*Harish Dua*  
Harish Kumar Dua  
Proprietor  
M.NO.078688

President  
Place:- Raipur  
Date :- 10.12.2017

*Supriya Srinivastava*

Treasurer



**GRIHINI**  
**PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS**

**Annexure-A**

**BALANCE WITH BANK**

Forming Part of Receipt & Payment Account

(For the Period 1.04.2016 to 31.03.2017)

S.No.	Particulars	31.03.2016	31.03.2017
1	SBI A/c No.010542469131	50,489.28	120,254.41
2	SBI (F.C.A/c) No.01190008603	792,344.14	34,986.27
3	SBI S.G.S.Y.A/c No.010542493200	1,136.08	1,136.08
4	SBI A/c No.31991171772 (TI Project Fund A/c)	264,519.00	279,499.00
<b>TOTAL ::</b>		<b>1,108,488.50</b>	<b>435,875.76</b>

**Annexure-B**

**Programme Grant:**

1	IRADE New Delhi	140,000.00
2	Ultra Tech Grant for Staff Salary	27,000.00
3	Training Fees	2,000.00
<b>Total ::</b>		<b>169,000.00</b>

**Programme Expenses:**

1	Training Programme Expenses	38,900.00
2	Support to Poor's	9,324.87
<b>Total ::</b>		<b>48,224.87</b>

**Annexure-C**

**Contingencies:**

1	Salary & Wages	27,000.00
2	Printing & Stationery Expenses	2,174.00
3	Telephone Expenses	1,359.00
4	Report Writing Expenses	12,000.00
5	Postage Expenses	209.00
6	TDS late Fees	5,060.00
7	Legal Expenses	15,079.00
8	Bank Charges	219.00
9	Office Expenses	14,807.00
10	Repair & Maintenance Expenses	530.00
11	Travelling & Transporting Expenses	1,600.00
12	Audit Fees	6,000.00
13	Other Expenses	5,280.00
14	Electricity Expenses	730.00
15	Meeting Expenses	2,543.00
<b>Total ::</b>		<b>94,590.00</b>

**Annexure-D**

**Unsecured Loans:**

1	Gayatri Verma	10,000.00
2	Hirmai Mahila Samooh	18,500.00
3	Paraswani Mahila Samooh	25,000.00
4	Vaman Tikariha	15,000.00
5	Agro Project Loan	57,895.00
<b>Total ::</b>		<b>126,395.00</b>

*Supriya...*




**GRIHINI**  
**PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS**

Annexure-E

Forming Part of Balance Sheet as on 31.03.2017

S.No.	Particulars	Op.Bal	Addition	Deletion	Cl.Balance
	<u>(Received under FCProject Programme)</u>				
1	Motor Cycle (Four)	154,738.00	-	-	154,738.00
2	Testing Equipments	17,650.00	-	-	17,650.00
3	Computer Purchased	40,000.00	-	-	40,000.00
4	Almirah	18,240.00	-	-	18,240.00
5	Desktop with Printer	55,000.00	-	-	55,000.00
6	Laptop	45,000.00	-	-	45,000.00
7	Office Chair	9,120.00	-	-	9,120.00
8	Office Table	23,940.00	-	-	23,940.00
9	Rack	7,948.00	-	-	7,948.00
10	Visitor Chairs	7,752.00	-	-	7,752.00
	<u>Local Account :</u>				
11	Plant & Machinery	43,311.64	-	-	43,311.64
12	Sound Systems	20,837.65	-	-	20,837.65
13	T.V.& D.V.D Systems	19,248.60	-	-	19,248.60
14	Office Jet Printer 4185	14,600.00	-	-	14,600.00
15	Mobiles Set	20,209.79	-	-	20,209.79
16	Land	22,695.00	-	-	22,695.00
17	Water Cooler	9,900.00	-	-	9,900.00
18	Office Furniture's & Fixtures	62,264.45	-	-	62,264.45
19	Computer	43,864.00	-	-	43,864.00
20	Cooler	8,500.00	-	-	8,500.00
21	Building ( Toilet Construction)	32,504.00	-	-	32,504.00
22	Web Site Development	13,000.00	-	-	13,000.00
23	Camera	11,127.00	-	-	11,127.00
24	Attendance machine	22,572.00	-	-	22,572.00
	<b>TOTAL ::</b>	<b>724,022.13</b>	<b>-</b>	<b>-</b>	<b>724,022.13</b>

*Supa Suvastava*





**GRIHINI  
PROJECT COLONY, HIRMI CEMENT WORKS, HIRMI-RAIPUR**

**ANNXURE -FORMING PART OF RECEIPTS AND PAYMENT**

**SPECIFIC PROJECT EXPENSES**

(Sightsaver International : For Social Inclusion Project)

<b>Particulars</b>	<b>Amount</b>	
<b><u>Programme Expenses</u></b>		
Strengthening Existing SHGs and Formation of New SHGs	85,370.00	
District Level & Block Level DPO Meetings	101,840.00	
Advocacy Sensitization Workshop	32,040.00	
Livelihood Mapping & Mentoring Workshop	186,226.00	
Livelihood Training through Skill Development	374,268.00	
Sensitization Workshop/ Meeting with BDSP	33,118.00	
Awareness Generation Programme	351,542.00	
Training PWDs on Leadership & Dpo Formation	77,762.00	
IEC Materials Designing & Printing	162,863.00	
Developing Business Development Plan	12,613.00	
Strengthening Existing SHGs & Formation of new SHGs	3,000.00	
One Day Workshop (Sharing Finding of Livelihood Mapp)	19,015.00	
Participation of VI Girls (5th National Judo Championship)	26,069.00	
Staff Capacity Building Programme ( Finance Workshop)	9,270.00	1,474,996.00 ✓
<b><u>Salaries &amp; Honorarium</u></b>		
Project Director	132,000.00	
Block Coordinator	798,496.00	
Cluster Coordinator	1,081,367.00	
District Programme Manager	297,484.00	
Documentation Officer	88,452.00	
Livelihood Coordinator	55,833.00	2,453,632.00 ✓
<b><u>Travelling Expenses</u></b>		
Project Director	65,010.00	
Block Coordinator	105,143.00	
Cluster Coordinator	110,680.00	
District Programme Manager	44,097.00	
Livelihood Coordinator	1,000.00	
Accountant	2,940.00	328,870.00 ✓
<b><u>Administrative Expenses</u></b>		
Project Office Expenses	153,697.00	
Monthly Meting	19,051.00	
Salary to Accountant	110,000.00 ✓	
Office Expenses- Head office	74,679.00	
Audit Fees	10,000.00 ✓	
Bank Charges	462.87	367,889.87 ✓
<b><u>Support Cost</u></b>		
Office Expenses	1,806.00	
TBD Consultant (for Process Documentation)	56,000.00	57,806.00 ✓
<b>Grand Total ::</b>	<b>4,683,193.87</b>	

*Neeta Srivastava*

