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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 31st March 2018 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: -

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 31st March 2018 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2018.

The prescribed particulars are annexed hereto.



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.	43,37,768
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.	No 0
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	1,56,000

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: 19-Nov-2018

For HARISH DUA & CO. CHARTERED ACCOUNTANTS

Harish DUA
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 2018)

FUND & LIABILITIES	AMOUNT	ASSETS	AMOUNT
Society Fund Account		Fixed Assets:-	
Opening Balance	6,77,752.62	As per Annexure-E	7,28,822.13
Less: Net Deficit	32,766.25	Deposits	
	6,44,986.37	FDR with State Bank of India	3,02,346.00
Fixed Assets Fund		Current Assets:-	
In F.C.Account Received		Closing Stock	41,000.00
Opening Balance	3,79,388.00		
Add: Addition during the year	-	Sundry Debtors	21,303.00
	3,79,388.00		
Specific Project Fund A/c		Loan & Advances	
FC Project Fund-Sightsavers International		TDS Receivable A/c	93,400.00
Fund Received	19,37,539.00	Project Staff Advance	13,500.00
Less: Fund utilized	17,58,412.50		
	1,79,126.50		
FC Project Fund-VSO India			
Fund Received	3,16,800.00		
Less: Fund utilized	2,88,962.00		
	27,838.00		
Specific Project Fund A/c (Net)			
From NRHM,Raipur (TI Project)	1,86,972.00		
Bank Interest Fund		Closing Balance	
In F.C.Account	48,512.27	Cash in Hand-Main A/c	9,524.00
In TI Project Account	1,03,146.00	Cash in Hand- FC A/c	11,753.00
		Cash in Hand- TI Project A/c	208.00
Unsecured Loans		With Banks:-	
As per Annexure-D	1,26,395.00	As per Annexure -A	5,55,541.51
			5,77,026.51
Sundry Creditors	81,033.50		
TOTAL	17,77,397.64	TOTAL	17,77,397.64

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.

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

GRIHINI

President
Place: Raipur
Date: 19.11.2018



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Treasurer



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 01-04-2017 TO 31-03-2018)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balances:-		Programme Expenses	
Cash in Hand-Main A/c	1894.50	As per Annexure-B	1873617.00
Cash in Hand- FC A/c	8988.00		
Cash in Hand- TI Project A/c	208.00	F.C. Specific Project Fund Expenses	
		from Sightsever International	1758412.50
Bank Balance:-		F.C. Specific Project Fund Expenses	
FDR with State Bank of India	279059.00	VSO India Trust	288962.00
As per Annexure -A	435875.76		
	726025.26	Cash Purchase & Expenses Account	79654.00
Membership Fees Received	168.00		
		Contingencies	
Donation Received	6000.00	As per Annexure-C	125359.25
		Fixed Assets Purchase	4800.00
Specific Project Fund			
from Sightsever International under FC Project	1937539.00	Project Advance	
		for FC Project	13500.00
Specific Project Fund			
VSO India	316800.00	TDS Deducted	
		During the Year	14500.00
F.C.Interest Fund A/c			
Received during the year	4538.00	Closing Balance	
		Cash in Hand-Main A/c	9524.00
Bank Interest (Local Account)		Cash in Hand- FC A/c	11753.00
SB & FDR Interest	32060.00	Cash in Hand- TI Project A/c	208.00
		With Banks:-	
Interest Fund A/c (TI Project)		FDR with State Bank of India	302346.00
Received during the year	10411.00	As per Annexure -A	555541.51
			879372.51
Programme Grant			
As per Annexure-B	1913124.00		
Cash Sales	91512.00		
TOTAL	5038177.26	TOTAL	5038177.26

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

As per our report of even date.

For, HARISH DUA & CO.

Chartered Accountants

FR No. 009245C

President

Place:- Raipur

Date :- 19.11.2018



Treasurer



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 31-03-2018)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>OPENING STOCK</u>	38000.00	<u>SALES</u>	91512.00
<u>PURCHASE</u>	70854.00	<u>CLOSING STOCK</u>	41000.00
<u>WAGES & Grinding Expenses</u>	8800.00		
Gross Profit	14858.00		
	132512.00		132512.00
<u>Programme Expenses</u>		Gross Profit	14858.00
As per Annexure-B	1873617.00	<u>Membership Fees Received</u>	168.00
<u>Contingencies</u>		<u>Public Donation Received</u>	6000.00
As per Annexure-C	125359.25	<u>Bank Interest (Local Account)</u>	
		SB & FDR Interest	32060.00
		<u>Programme Grant</u>	
		As per Annexure-B	1913124.00
		<u>NET DEFICIT</u>	32766.25
TOTAL	1998976.25	TOTAL	1998976.25

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

President
 Place:- Raipur
 Date :- 19.11.2018



2413418412
 Treasurer



Harish Kumar Dua
 Proprietor
 M.NO.078688

GRIHINI
PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS

Annexure-A

BALANCE WITH BANK

Forming Part of Receipt & Payment Account
(For the Period 1.04.2017 to 31.03.2018)

S.No.	Particulars	31.03.2017	31.03.2018
1	SBI A/c No.010542469131	1,20,254.41	34,271.66
2	SBI (F.C.A/c) No.01190008603	34,986.27	2,30,223.77
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)	2,79,499.00	2,89,910.00
TOTAL ::		4,35,875.76	5,55,541.51

Annexure-B

Programme Grant:

1	IRADE New Delhi	1,93,500.00
2	GMR Varlaxmi Foundation	4,500.00
3	Sightsaver International	17,15,124.00
Total ::		19,13,124.00

Programme Expenses:

1	IRADE Project Expenses	1,08,206.00
2	National Award Function Exp.	15,000.00
3	GMR Varlaxmi Foundation Expenses	700.00
4	ASK Project Expenses (IRADE Fund)	32,500.00
5	Sablikaran Centre Expenses	2,087.00
6	Sightsaver International Programme Expenses	17,15,124.00
Total ::		18,73,617.00

Annexure-C

Contingencies:

1	Salary & Wages	12,400.00 ✓
2	Printing & Stationery Expenses	2,634.00
3	Telephone Expenses	6,450.00
4	Society Return Expenses	12,840.00
5	Postage Expenses	204.00
6	TDS late Fees	5,360.00
7	Advertisement Expenses	3,000.00
8	Bank Charges	435.75
9	Office Expenses	14,084.00
10	Repair & Maintenance Expenses	16,450.00 ✓
11	Travelling & Transporting Expenses	19,813.00 ✓
12	Audit Fees	11,240.00 ✓
13	Other Expenses	3,810.50
14	Electricity Expenses	1,000.00
15	Meeting Expenses	8,639.00
16	Website Expenses	6,999.00
Total ::		1,25,359.25

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
Total ::		1,26,395.00



GRIHINI
PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS

Annexure-E
 Forming Part of Balance Sheet as on 31.03.2018

S.No.	Particulars	Op.Bal	Addition	Deletion	Cl.Balance
	<u>(Received under FCProject Programme)</u>				
1	Motor Cycle (Four)	1,54,738.00	-	-	1,54,738.00
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
25	Bed	-	4,800.00	-	4,800.00
	TOTAL ::	7,24,022.13	4,800.00	-	7,28,822.13

