



ARVIND SAXENA & CO.
Chartered Accountants

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 M/S BHARTIYA GRAMOTHAN SANSTHA AAATB6666M [name and PAN of the trust or institution] as at 31/03/2018 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 31/03/2018
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2018

The prescribed particulars are annexed hereto.



Place :RISHIKESH
Date : 08/10/2018

For ARVIND SAXENA & CO.
Chartered Accountants

(NISHANT BHARDWAJ)
PARTNER

Membership No: 423986
Registration No: 013525C

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. | 13424546 |
| 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 Accumulated or 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 Wholly for such purposes. | 17164 |
| 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 of 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. | No |
| 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(B)? 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 utilised for purpose 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 |
| 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. | NO |
| 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, the 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 |



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 No. and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No |
|-------|---------------------------------|---|---------------------------------|----------------------------|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |



For ARVIND SAXENA & CO.
Chartered Accountants

(NISHANT BHARDWAJ)
PARTNER

Membership No: 423986
Registration No: 013525C

Place :RISHIKESH
Date : 08/10/2018

**M/S BHARTIYA GRAMOTTHAN SANSTHA
VILLAGE & POST - DANDI
DISTT.DEHRADUN, UTTRAKHAND**

BALANCE SHEET AS ON 31.03.2018

(A) LIABILITIES :-

| S.NO. | LIABILITIES | AMOUNT | AMOUNT IN RS. |
|-------|---|--|---------------------------------------|
| 1 | <u>GENERAL FUND :</u> Opening Balance Add : Excess of Income over Expenditure 2017-18 | 993268.37 <u>17163.97</u> | 1010432.34 |
| 2 | <u>CAPITAL FUND :</u> Balance as per Last Year | 4415785.00 | 4415785.00 |
| 3 | <u>SECURED LOAN :</u> IOB Cash Credit Limit A/c No. 1267 IOB Loan Account A/c No. 1268 Loan from NABARD | | 2009199.59 363933.70 1714200.00 |
| 4 | <u>UNPAID LIABILITIES :</u> Managing Committee Audit fees Payable Sundry Creditors for Machinery, Material and Exp. Payable | 21450.00 6490.00 <u>1757611.29</u> | 1785551.29 |
| 5 | GRAND TOTAL | RS. | 11299101.92 |

Contd.....(2)



(B) ASSETS :-

| S.NO. | ASSETS | AMOUNT | AMOUNT IN RS. |
|-------|--|-----------------|--------------------|
| 1 | <u>FIXED ASSETS :</u> | | |
| | (i) Land & Building | | 1668047.00 |
| | (ii) Machinery | | |
| | Opening Balance | 2645.00 | |
| | Less: Dep. @ 15% | <u>397.00</u> | 2248.00 |
| | (iii) Design Block | | |
| | Opening Balance | 1517.00 | |
| | Less: Dep. @ 15% | <u>228.00</u> | 1289.00 |
| | (iv) Furniture & Fixture | | |
| | Opening Balance | 108.00 | |
| | Less: Dep. @ 10% | <u>11.00</u> | 97.00 |
| | (v) Equipment & Machinery | | |
| | Opening Balance | 5005.00 | |
| | Less: Dep. @ 15% | <u>751.00</u> | 4254.00 |
| | (vii) Vehicle UK-14 2766 | 263152.00 | |
| | Less: Dep. @ 15% | <u>39473.00</u> | 223679.00 |
| | (vii) Fixed Assets under CFC Project | | 5357500.00 |
| 2 | <u>INVESTMENT & SECURITIES :</u> | | |
| | Telephone Security | | 2000.00 |
| | Fixed deposit with I.O.B., Muni-Ki-Reti | | 1104876.00 |
| | Fixed deposit with Utrakhand Mahila Bal Vikas Samiti | | 68896.00 |
| 3 | <u>CURRENT ASSETS :</u> | | |
| | Stock of Raw Material | | 844550.00 |
| | Stock of Finished Goods | | 1712560.00 |
| | ADVANCE TAX (TDS) : | | |
| | Last Year Balance | 112040.00 | |
| | Add : This Year | <u>28657.00</u> | |
| | Less: Recd. This Year | <u>0.00</u> | 140697.00 |
| | Sundry Debtors against Supply & Job Works | | 155971.10 |
| | Current Assets as per Annexure "A" | | 12437.82 |
| 4 | GRAND TOTAL | RS. | 11299101.92 |

FOR ARVIND SAXENA & CO.
Chartered Accountants
F.R. No. 013525C

CA. NISHANT BHARDWAJ
Memb. No. 423988
Partner

For **Bhartiya Gramothan Sanstha**

(President)

(Secretary)



M/S BHARTIYA GRAMOTTHAN SANSTHA
VILLAGE & POST - DANDI, DISTT. DEHRADUN, UTTARAKHAND
ANNEXURE "A" : DETAIL OF CURRENT ASSETS

| PARTICULARS | ANNEXURE | | Amount in Rs. |
|--|----------|-----|-------------------|
| | "C" | "D" | |
| Cash Balance | | | 0.00 |
| Cash at Bank | | | 1019084.55 |
| Amount Receivable | | | 2670981.00 |
| TOTAL | | | 3690065.55 |
| Less : (i) Unspent Grant | "B" | | 1006646.73 |
| (ii) Payable & Provision | "D" | | 2670981.00 |
| Net Balance transfer to Balance Sheet | | | 12437.82 |

ANNEXURE "B": Detail of Grant with Expenditure and Unspent Project Money Balance as on 31-03-2018

| S.N o | Project Name | Opening Balance | Grant Recd. 2017-18 | H.O.Loan/ Exp. Payble | | H.O. Contri. | Intt. Recd. | Total | Amount Expended | Project Money Balance |
|----------|---|--------------------|------------------------|--------------------------|--|------------------|-----------------|--------------------|--------------------|-----------------------------|
| | | | | | | | | | | |
| 1 | SHG Formation and Bank Linkage for | 0.00 | 123200.00 | 20016.00 | | 0.00 | 0.00 | 143216.00 | 143216.00 | 0.00 |
| 2 | Showroom of JDP alone | 0.00 | 228007.00 | 802836.00 | | 254401.00 | 0.00 | 1285244.00 | 1285244.00 | 0.00 |
| 3 | Bringing Wool Value Addition Services | 0.00 | 31900.00 | 6600.00 | | 714.00 | 0.00 | 39214.00 | 39214.00 | 0.00 |
| 4 | Jute Integrated Development Scheme | 0.00 | 194210.00 | 28290.00 | | 49859.00 | 0.00 | 272359.00 | 272359.00 | 0.00 |
| 5 | E-Shakti Digitisation of SHG | 0.00 | 47400.00 | 87018.00 | | 0.00 | 0.00 | 134418.00 | 134418.00 | 0.00 |
| 6 | SHG Formation and Bank Linkage for | 0.00 | 38000.00 | 100022.00 | | 0.00 | 0.00 | 138022.00 | 138022.00 | 0.00 |
| 7 | Design and Tech. Devp. Workshop in | 0.00 | 168750.00 | 0.00 | | 0.00 | 0.00 | 168750.00 | 168750.00 | 0.00 |
| 8 | Hand Knitted Manual Flat Knitting | 0.00 | 0.00 | 366892.00 | | 0.00 | 0.00 | 366892.00 | 366892.00 | 0.00 |
| 9 | Women Empowerment through Local | 503508.00 | 0.00 | 0.00 | | 226938.70 | 13441.00 | 743887.70 | 711349.70 | 32538.00 |
| 10 | Craft Bazar at Rishikesh | 0.00 | 427908.00 | 0.00 | | 172092.00 | 0.00 | 600000.00 | 600000.00 | 0.00 |
| 11 | LEDP Training Programme in Doiwala | 0.00 | 67375.00 | 194919.00 | | 0.00 | 0.00 | 262294.00 | 262294.00 | 0.00 |
| 12 | Gandhi Shilp Bazaar at Dehradun | 0.00 | 1075000.00 | 638000.00 | | 0.00 | 2844.00 | 1715844.00 | 1570655.10 | 145188.90 |
| 13 | Gandhi Shilp Bazaar, for Others 2017- | 0.00 | 462000.00 | 25000.00 | | 8965.00 | 0.00 | 495965.00 | 495965.00 | 0.00 |
| 14 | One Exhibition at Laxmanhula, | 0.00 | 200250.00 | 133500.00 | | 0.00 | 0.00 | 333750.00 | 158390.00 | 175360.00 |
| 15 | Design and Tech. Devp. Workshop in | 0.00 | 240000.00 | 240000.00 | | 0.00 | 0.00 | 480000.00 | 0.00 | 480000.00 |
| 16 | Jute Raw Material Bank (JRM/B) | 0.00 | 0.00 | 27888.00 | | 0.00 | 0.00 | 27888.00 | 27888.00 | 0.00 |
| 17 | One Day Workshop for Bank Managers | 0.00 | 19570.00 | 0.00 | | 0.00 | 0.00 | 19570.00 | 19570.00 | 0.00 |
| 18 | Training to Tribles Women | 0.00 | 110000.00 | 0.00 | | 0.00 | 0.00 | 110000.00 | 105004.61 | 4995.39 |
| 19 | Construction of 500 Individual toilets in | 0.00 | 6500000.00 | 0.00 | | 0.00 | 4338.00 | 6504338.00 | 6335773.56 | 168564.44 |
| | TOTAL | 503508.00 | 9933570.00 | 2670981.00 | | 712969.70 | 20623.00 | 13841651.70 | 12835004.97 | 1006646.73 |



**MIS BHARTIYA GRAMOTTHAN SANSTHA
VILLAGE & POST - DANDI, DISTT. DEHRADUN, UTRAKHAND**

ANNEXURE "C"

Projectwise Cash & Bank Balance as on 31.03.2018

| S.No. | PROJECT NAME | Account Number | Head Office | Cash in Hand | CASH AT BANK | | | TOTAL |
|-------|--------------------|----------------|----------------|--------------|------------------|----------------|------------------|-------------------|
| | | | | | I.O.Bank | S.B.I. | P.N.B. | |
| 1 | B.G.S. Head Office | CA-93745 | - | - | | | | 4234.56 |
| 2 | B.G.S. Head Office | SB-13149 | - | - | 939.50 | 4234.56 | - | 939.50 |
| 3 | B.G.S. (FCRA A/c) | SB-3799/19147 | 3155.60 | - | - | - | 168564.44 | 171720.04 |
| 4 | B.G.S. Head Office | SB-13207 | - | - | 800548.90 | - | - | 800548.90 |
| 5 | B.G.S. Head Office | SB- 466 | - | - | 4995.39 | - | - | 4995.39 |
| 6 | B.G.S. Head Office | SB- 4258 | - | - | 1104.07 | - | - | 1104.07 |
| 7 | B.G.S. (CFC) | SB-4259 | - | - | 316.30 | - | - | 316.30 |
| 8 | B.G.S. JIDS | SB-6316 | - | - | 1956.15 | - | - | 1956.15 |
| 9 | B.G.S. UMSVY | SB-6314 | 731.64 | - | 32538.00 | - | - | 33269.64 |
| | TOTAL | | 3887.24 | 0.00 | 842398.31 | 4234.56 | 168564.44 | 1019084.55 |



**M/s BHARTIYA GRAMOTTHAN SANSTHA
VILLAGE & POST - DANDI
DISTT. DEHRADUN, UTTRAKHAND**

**COMMAN FACILITY CENTRE
(Production Unit of Bhartiya Gramothan Sanstha)**

PRODUCTION UNIT AT DHALWALA Distt. Tehri Garhwal

**MANUFACTURING AND TRADING ACCOUNT
FROM 01.04.2017 TO 31-03-2018**

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|--|-------------------|-------------------------------------|-------------------|
| To Opening Stock of Raw Material | 652640.00 | By Closing Stock of Raw Material | 844550.00 |
| To Purchase | 2270639.82 | By Manufacturing Cost | |
| To Production Expenses | 84572.00 | Trf. to Trading A/c | 2493417.82 |
| To Processing Expenses | 65448.00 | | |
| To Repair & Maintenance | 58746.00 | | |
| To Electricity Expenses | 205922.00 | | |
| TOTAL | 3337967.82 | TOTAL | 3337967.82 |
| To Opening Stock | 756590.00 | By Sales & Job work : | |
| To Manufacturing Cost | 2493417.82 | Gross Rcpt. 2219023.45 | |
| To Transportation Exp. | 56875.00 | Less: TDS 2823.00 | 2216200.45 |
| To Packing Expenses | 29876.00 | By Intt. & Power Subsidy | 571063.00 |
| To Salary & Wages Expenses | 487560.00 | By Closing Stock | 1712560.00 |
| To Bank Intt. & Charges | 596340.74 | | |
| To Insurance & Other Exp | 34500.00 | | |
| To Income transfer to Income & Exp. A/c | 44663.89 | | |
| TOTAL | 4499823.45 | TOTAL | 4499823.45 |



**M/S BHARTIYA GRAMOTTHAN SANSTHA
VILLAGE & POST - DANDI
DISTT.DEHRADUN, UTTRAKHAND**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FROM 01.04.2017 TO 31.03.2018**

(A) INCOME :

| S.NO. | PARTICULARS | AMOUNT IN RS. |
|---------------------------|--|--------------------|
| 1 | By Project Grants (As Per Annex-B) | 9933570.00 |
| | Add: Unspent grant of Last year | 503508.00 |
| | Add: Grant Due but not Received | <u>2670981.00</u> |
| | | <u>13108059.00</u> |
| | Less: Unspent Grant Transfer to Next year | <u>1006646.73</u> |
| | By Facilitation Charges by NABARD | 12101412.27 |
| 2 | By Donation, Membership Fees and Internship Fees | 3750.00 |
| 3 | By Bank Interest as per Form 26AS | 265900.00 |
| | Less : TDS trf to B.Sheet | 78344.00 |
| | | <u>7834.00</u> |
| 4 | By Job Work Income | 70510.00 |
| 6 | By Community Contribution | 393437.00 |
| 7 | By Net Income from CFC Production Unit | 529603.00 |
| 8 | By Showroom Rent by Hariom SHG | 44663.89 |
| 9 | By Bank Interest on SB A/c | 30000.00 |
| | | 2434.00 |
| Grand Total in Rs. | | 13441710.16 |

Contd.....(2)



(B) EXPENDITURE :-

| S.NO. | PARTICULARS | AMOUNT IN RS. |
|-------|--|--------------------|
| 1 | To Projectwise Expenses (As per Annexure "B") | 12835004.97 |
| 2 | To Administrative Expenses | 78440.62 |
| 3 | To Expenses of Free Training to Women's | 14510.00 |
| 4 | To Salary & TA to Cluster Manager under A.H.V. Yojna | 85966.00 |
| 5 | To Rehabilitation Expenses of Street Boys | 9500.00 |
| 6 | To Free Health Camp & Medicine Distribution Expenses | 21460.00 |
| 7 | To Travelling & Local Conveyance Expenses | 88029.60 |
| 8 | To Weavers/ Artisans Welfare Expenses | 12122.00 |
| 9 | To Audit fees Expenses | 6490.00 |
| 10 | To Managing Committee Expenses | 7500.00 |
| 11 | To Repair & Maintenance of Computer & Vehicle | 28100.00 |
| 12 | To News Paper & Publicity Exp. | 7250.00 |
| 13 | To Interest on Vehicle Loan | 325.00 |
| 14 | To Salary to Office Staff | 151963.00 |
| 15 | To Telephone & Courier Expenses | 13029.00 |
| 16 | To Printing & Stationery | 8996.00 |
| 18 | To Legal & Consultancy Expenses | 15000.00 |
| 19 | To DEPRECIATION ON : | |
| | Machinery @15% | 397.00 |
| | Design Block @15% | 228.00 |
| | Furniture @ 10% | 11.00 |
| | Equipment & Machinery @15% | 751.00 |
| | Vehicle CAR @15% | 39473.00 |
| | | 40860.00 |
| 20 | To Excess of Income over Expenditure | 17163.97 |
| | GRAND TOTAL | 13441710.16 |

FOR ARVIND SAXENA & CO.
Chartered Accountants
F.R. No. 013525C

CA. NISHANT BHARDWAJ
Memb. No. 423986
Partner

For **Bhartiya Gramotthan Sanstha**

(President)

(Secretary)



**M/S BHARTIYA GRAMOTTHAN SANSTHA
VILLAGE & POST - DANDI,
DISTT.DEHRADUN, UTTRAKHAND**

**Name of Project : SHG Formation and Bank Linkage for 100 SHG's (50+50)
Doiwala & Yamkeshwar Block**

Supported By : NABARD

RECEIPTS AND PAYMENTS ACCOUNT FROM 01.04.2017 TO 31.03.2018

(A) RECEIPT :

| S.NO. | PARTICULARS | AMOUNT IN RS. |
|-------|--|------------------|
| 1 | To Grant Received | 123200.00 |
| 2 | To Organisation Loan/ Expenses Payable | 20016.00 |
| 3 | Total | 143216.00 |

(B) PAYMENTS :

| S.NO. | PARTICULARS | AMOUNT IN RS. |
|-------|------------------------------------|------------------|
| 1 | By Last Year Expenses payable Paid | 61349.00 |
| 2 | By Salary & TA Expenses | 81360.00 |
| 3 | By Postage | 187.00 |
| 4 | By Stationary | 320.00 |
| 5 | Total | 143216.00 |



**M/S BHARTIYA GRAMOTTHAN SANSTHA
VILLAGE & POST - DANDI,
DISTT.DEHRADUN, UTTRAKHAND**

Name of Project : Showroom of JDP alone

Supported By : National Jute Board Kolkata Ministry of Textiles

RECEIPTS AND PAYMENTS ACCOUNT FROM 01.04.2017 TO 31.03.2018

(A) RECEIPT :

| S.NO. | PARTICULARS | AMOUNT IN RS. |
|-------|--|-------------------|
| 1 | To Grant Received | 228007.00 |
| 2 | To Organisation Contribution | 254401.00 |
| 3 | To Organisation Loan/ Expenses Payable | 802836.00 |
| 4 | Total | 1285244.00 |

(B) PAYMENTS :

| S.NO. | PARTICULARS | AMOUNT IN RS. |
|-------|------------------------------------|-------------------|
| 1 | By Last Year Expenses Payable Paid | 518384.00 |
| 2 | By Space hired & Monthly Rent | 360000.00 |
| 3 | By Salary | 175500.00 |
| 4 | By Electricity Charges | 157949.00 |
| 5 | By Sweeping & Cleaning Charges | 43167.00 |
| 6 | By Mobile & Land Line Phone bill | 18635.00 |
| 7 | By Computer Repair & Maintenance | 9400.00 |
| 8 | By Misc. Exps | 2209.00 |
| 9 | Total | 1285244.00 |



**M/S BHARTIYA GRAMOTTHAN SANSTHA
VILLAGE & POST - DANDI,
DISTT.DEHRADUN, UTTRAKHAND**

**Name of Project : Bringing Wool Value Addition Services to Uttarakhand through
a PPP approach (UPNRM)**

Supported By : NABARD

RECEIPTS AND PAYMENTS ACCOUNT FROM 01.04.2017 TO 31.03.2018

(A) RECEIPT :

| S.NO. | PARTICULARS | AMOUNT IN RS. |
|-------|--|-----------------|
| 1 | To Grant Received | 31900.00 |
| 2 | To Organisation Contribution | 714.00 |
| 3 | To Organisation Loan/ Expenses Payable | 6600.00 |
| 4 | Total | 39214.00 |

(B) PAYMENTS :

| S.NO. | PARTICULARS | AMOUNT IN RS. |
|-------|------------------------------------|-----------------|
| 1 | By Last Year Expenses Payable Paid | 22000.00 |
| 2 | By Transportation | 12000.00 |
| 3 | By Staff Expenses (DA) | 3600.00 |
| 4 | By Misc Expenses | 1614.00 |
| 5 | Total | 39214.00 |

