



**SHASHI KANT GUPTA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

**SHOP NO.: 11, BADRI NATH SHANTI KATRA  
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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 of institutions.**

We have examined the balance sheet of **GRAMIN VIKAS SAMITI POST-BAHARIPUR, DISTT- JAUNPUR** as at **31<sup>st</sup> March, 2022** 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 31<sup>st</sup> March, 2022 and
2. In the case of the Income and Expenditure account of the Income of its accounting year ending on 31<sup>st</sup> March, 2022.

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

**PLACE: VARANASI  
DATED: 27.09.2022**



**(S.K. GUPTA)  
PROPRIETOR  
M. NO. 072550  
FR.NO.003520C  
UDIN:-22072550AWPRCD4678**

**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. 2,30,297.00
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	





(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

NIL

(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

NIL

**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, 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.

NIL

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

NIL

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

NIL

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

NIL

5. Whether any share, security or other property was purchases 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.

NIL



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-

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**( S.K. GUPTA )  
PROPRIETOR**



**GRAMIN VIKAS SAMITI**

**VILLAGE & POST - BAHARIPUR, DISTT. JAUNPUR**

Balance Sheet as on 31st March, 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>INSTITUTION FUND :</u></b>		<b><u>FIXED ASSETS :</u></b>	
Opening Balance	121,617.71	( As per Annexure ' A ' Annexed )	100,927.00
Less: Excess of Expenditure over Income	<u>15,820.00</u>	<b><u>CURRENT ASSETS:</u></b>	
	105,797.71	<b><u>CASH &amp; BANK BALANCES :</u></b>	4,870.71
<b>TOTAL</b>	<b>105,797.71</b>	<b>TOTAL</b>	<b>105,797.71</b>

As per our report annexed.

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

**PLACE: VARANASI.  
DATED: 27.09.2022**



**( S.K. GUPTA )  
PROPRIETOR  
M.No.072550  
FRN- 003520C  
UDIN:-22072550AWPRCD4678**



**GRAMIN VIKAS SAMITI**  
**VILLAGE & POST - BAHARIPUR, DISTT. JAUNPUR**

Income and Expenditure Account for the year ended 31st March, 2022

EXPENDITURE	AMOUNT Rs. P.	INCOME	AMOUNT Rs. P.
To Campaigning for Livelihoods, Disaster Relief, Legal Claims and other claims on State Social Programmes	83,790.00	By <u>Grant from Church's Auxiliary for Social Action ( CASA ) ( F.Y. 2021 -22 )</u>	
		Unutilised Grant 01.04.2021	101,326.61
To Programme Refreshment	22,968.00	By Interest from Bank	470.00
To Programme Tent House	23,800.00	By Membership Fees & Donation	126,950.00
To Stationery Expenses	7,550.00	By Excess of Expenditure Over Income	15,820.00
To Programme Expenses	11,500.00		
To Office Rent	24,000.00		
To Administration	18,062.61		
To Meeting & Office Expenses	3,400.00		
To Moblie & Internet Expenses	7,176.00		
To Survey Expenses	6,450.00		
To Travelling Expenses	21,600.00		
To Depreciation on Fixed Assets	14,270.00		
<b>TOTAL</b>	<b>244,566.61</b>	<b>TOTAL</b>	<b>244,566.61</b>

As per our report annexed.

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**CHARTERED ACCOUNTANTS**

PLACE: VARANASI.  
DATED: 27.09.2022



( S.K. GUPTA )  
PROPRIETOR  
M.No.072550  
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**GRAMIN VIKAS SAMITI**

**VILLAGE & POST - BAHARIPUR, DISTT. JAUNPUR**

Receipt & Payment Account for the year ended 31st March, 2022

RECEIPT	AMOUNT Rs. P.	PAYMENT	AMOUNT Rs. P.
To Opening Balance	107,747.32	By Campaigning for Livelihoods, Disaster Relief, Legal Claims and other claims on State Social Programmes	83,790.00
To Interest from Bank	470.00		
To Membership Fees & Donation	126,950.00	By Programme Refreshment	22,968.00
		By Programme Tent House	23,800.00
		By Stationery Expenses	7,550.00
		By Programme Expenses	11,500.00
		By Office Rent	24,000.00
		By Administration	18,062.61
		By Meeting & Office Expenses	3,400.00
		By Moblie & Internet Expenses	7,176.00
		By Survey Expenses	6,450.00
		By Travelling Expenses	21,600.00
		<b>By Closing Balance :</b>	<b>4,870.71</b>
<b>TOTAL</b>	<b>235,167.32</b>	<b>TOTAL</b>	<b>235,167.32</b>

As per our report annexed.

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

PLACE: VARANASI.  
DATED: 27.09.2022



  
( S.K. GUPTA )  
PROPRIETOR  
M.No.072550  
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GRAMIN VIKAS SAMITI

VILLAGE & POST - BAHARIPUR, DISTT. JAUNPUR

Annexure 'A' of Fixed Assets as on 31st March, 2022

PARTICULARS	OPENING BALANCE	ADDITION	TOTAL	RATE	DEPRECIATION	BALANCE AS ON 31.03.2022
FURNITURE & FIXTURE	42,111.00		42,111.00	10%	4,211.00	37,900.00
LIABRAY BOOKS	20,313.00		20,313.00	10%	2,031.00	18,282.00
CYCLE	3,729.00		3,729.00	15%	559.00	3,170.00
COMPUTER	447.00		447.00	40%	179.00	268.00
MOTOR CYCLE	25,813.00		25,813.00	15%	3,872.00	21,941.00
SEWING MACHINE	10,736.00		10,736.00	15%	1,610.00	9,126.00
PRINTER & EQUIPMENT	8,970.00		8,970.00	15%	1,346.00	7,624.00
CAMERA	3,078.00		3,078.00	15%	462.00	2,616.00
<b>TOTAL</b>	<b>115,197.00</b>	<b>-</b>	<b>115,197.00</b>		<b>14,270.00</b>	<b>100,927.00</b>

