



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.



For ARVIND SAXENA & CO.
Chartered Accountants

(NISHANT BHARDWAJ)

PARTNER

Membership No: 423986

Registration No: 013525C

Place :RISHIKESH
Date : 08/10/2018

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	GENERAL FUND : Opening Balance Add : Excess of Income over Expenditure 2017-18	993268.37 <u>17163.97</u>	1010432.34
2	CAPITAL FUND : Balance as per Last Year	4415785.00	4415785.00
3	SECURED LOAN : 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	UNPAID LIABILITIES : 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)



[2]

(B) ASSETS :-

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

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

CA. NISHANT BHARDWAJ
 Mem. No. 423988
 Partner

For Bhartiya Gramotthan Sanstha

(President)

/ (Secretary)



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

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

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

S.N	Project Name	Opening Balance	Grant Recd. 2017-18	H.O. Loan/ Exp. Payble	H.O. Contrib.	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	325338.00
10	Craft Bazaar 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 Laxmanjhula,	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 (JRMB)	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 Tribes 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	0.00	4338.00	6504338.00	6335773.56
TOTAL		503508.00	9933570.00	2670981.00	712969.70	20623.00	13841651.70	12835004.97	1006646.73



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

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	-	-	939.50	-	-	4234.56
2	B.G.S. Head Office	SB-13149	-	-	4234.56	-	-	939.50
3	B.G.S. (FCRA A/c)	SB-3799/ 19147	3155.60	-	800548.90	-	-	171720.04
4	B.G.S. Head Office	SB-13207	-	-	4995.39	-	-	800548.90
5	B.G.S. Head Office	SB- 466	-	-	1104.07	-	-	4995.39
6	B.G.S. Head Office	SB- 4258	-	-	316.30	-	-	1104.07
7	B.G.S. (CFC)	SB-4259	-	-	1956.15	-	-	316.30
8	B.G.S. JIDS	SB-6316	-	-	32538.00	-	-	1956.15
9	B.G.S. UMSVY	SB-6314	731.64	-	-	-	-	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**

**COMMON 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) Add: Unspent grant of Last year Add: Grant Due but not Received	9933570.00 503508.00 <u>2670981.00</u> <u>13108059.00</u> <u>Less: Unspent Grant Transfer to Next year</u> <u>1006646.73</u>
2	By Facilitation Charges by NABARD	12101412.27
3	By Donation, Membership Fees and Internship Fees	3750.00
3	By Bank Interest as per Form 26AS	265900.00
4	Less : TDS trf to B.Sheet	78344.00
4	By Job Work Income	7834.00
6	By Community Contribution	70510.00
7	By Net Income from CFC Production Unit	393437.00
8	By Showroom Rent by Hariom SHG	529603.00
9	By Bank Interest on SB A/c	44663.89
	Grand Total in Rs.	30000.00
		13441710.16

Contd.....(2)



[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 Expanses (DA)	3600.00
4	By Misc Expenses	1614.00
5	Total	39214.00

