

FORM 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 **Parivartan Grameen Samaj Sevi Sanstha, Kanda, Sitonsyun, Kot, Pauri, Uttarakhand-246148** assessed under **PAN: AAATP9546L** as at 31st March, 2019 and the Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Trust.

We have obtained all 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 above-named trust visited by us so far as appears from our examination of the books, subject to the comments given below:

In our opinion and to the best of our information and according to explanations 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 trust as at 31st March, 2019
- ii) In the case of the Income and Expenditure account of the **excess of income over expenditure** for its accounting year ending 31st March 2019.

The prescribed particulars are annexed hereto.

For AGGARWAL GUPTA & ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN-028209N

Ankur Gahlaut

ANKUR GAHLAUT
(PARTNER)

M.NO: 542414

UDIN: 19542414AAAABR8191



Place: New Delhi

Date: 25th October, 2019

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- | | | |
|---|---|--------------------|
| 1 | Amount of income applied to Charitable or religious purpose in India during the previous year. | 10,28,959/- |
| 2 | Whether the trust has exercised the option under clause (2) of the explanation to sub-Section (1) of Sec. 11? 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 Amount of Income applied to Charitable or religious purpose in India during the three months next following the previous year. | NIL |
| 3 | Amount of Income _____ accumulated or set apart*
_____ finally set apart
application to charitable or religious purposes, to the extent it does not exceed 15% of the Income derived from property held under trust <u>wholly</u> for such purposes. | NIL |
| 4 | Amount of income eligible for exemption U/S 11(1)(c). (Give Details) | NIL |
| 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). | NIL |
| 6 | Whether the amount of income mentioned in terms above has been invested or deposited in the manner laid down in Sec. 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 U/S 11(1B)? if so, the details thereof. | NO |
| 8 | Whether during the previous year any part of income accumulated or set apart for specified | NIL |



purposes u/s 11(2) in any earlier year:

- a) has been applied for purposes other than charitable or religious purposes or has ceases to be accumulated or set apart for application thereto, or **NO**
- b) has ceased to remain invested in any security referred to Sec. 11(2) (b)(i) or deposited in any account referred to in sec. 11(2)(b)(ii), 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 details there of. **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 trust was lent, or continues to be lent in the previous year to any person referred to in section 13(3)(herein-after referred to in this annexure as such persons) 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 Trust 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 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 Trust 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 trust during the previous year from and 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 trust during the previous year? If so, give details thereof together with the consideration thereof received **NO**
- 7 Whether any income or property of the trust 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 Trust 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 INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST. NIL**

**For AGGARWAL GUPTA & ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN-028209N**

Ankur Gahlaut



**ANKUR GAHLAUT
(PARTNER)
M.NO: 542414
UDIN: 19542414AAAABR8191**

**Place: New Delhi
Date: 25th October, 2019**

INDEPENDENT AUDITOR'S REPORT

To the Members of Pravartan Grameen Samaj Sevi Sansthan

We have audited the accompany financial statements of **Pravartan Grameen Samaj Sevi Sansthan** which comprise of the Balance Sheet as at **31st March 2019**, the Income and Expenditure Account and the Receipts and Payments Account for the period from **01.04.2018 to 31.03.2019** and a summary of significant accounting policies and other explanatory information thereon.

We conducted our verification and audit in accordance with auditing standards generally accepted in India. Those standards require that we have plan and perform the audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatement. An audit includes examining, on test basis, evidences supporting the amounts and disclosure in the Financial Statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We hereby report that:

- (i) We have obtained all the information and explanation which to the best of our Knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
- (iii) The Balance sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet as at **31.03.2019**, the Income and Expenditure Account and the Receipts and Payments Account for the period from **01.04.2018 to 31.03.2019** give a true and fair view in conformity with the accounting principles generally accepted in India.

For **Aggarwal Gupta & Associates**

Chartered Accountants

(Firm Reg. No.: 028209N)


Ankur Gahlaut

(Partner)

Membership No. 542414

UDIN: 19542414AAAABS4547



Place: New Delhi

Date: 25th October, 2019

Name	PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHAN
PAN	Kanda, Sitonsyun, Kot, Pauri, Uttarakhand-246148
Date of Incorporation	AAATP9546L
Status	21.09.1996
Previous Year	Society
Assessment Year	31.03.2019
	2019-2020

Computation of Assessable Income

Gross Receipts for the year	10,28,959
Less: Utilisation for Revenue Expenditure	7,27,141
Less: Purchase of Fixed Assets	3,13,915
Balance to be applied	-
Less: 15% Accumulation of 'Gross Receipts' restricted to 'Balance to be applied' (to the extent of balance income)	-
Total Income	-
Income tax and Cess	-
Less: TDS as per 26AS	-
Balance Payable / (Refundable)	-



PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHAN
KANDA SITONSUN, PAURI, UTTARAKHAND

BALANCE SHEET AS AT 31st MARCH, 2019

Particulars	As at 31st March 2019	Particulars	(Amount in Rs.)
			As at 31st March 2018
CAPITAL FUND		FIXED ASSETS	
Opening Balance	8,712	Tangible Assets (As per Annexure-A)	26,66,599
Add: Excess / (Deficit) as per Income & Expenditure Account	1,06,131		
	1,14,843	CURRENT ASSETS	
FIXED ASSETS FUND		Cash Balance	47
Opening Balance	25,48,371	Bank Balance	
Add: Received during the year	-	Central Bank A/c 2025996905	1,178
Less: Utilization during the year	-	Central Bank A/c 2025998721	1,809
Closing Balance	25,48,371	Syndicate Bank A/c 86712200003726	3,793
CURRENT LIABILITIES		Central Bank A/c 3454796503	9,788
Audit Fees Payable	20,000		
TOTAL	26,83,214	TOTAL	26,83,214

Significant Accounting Policies

1

Notes to Accounts forming part of Financial

2-7

As per our Audit Report of even date attached

For Aggarwal Gupta & Associates

Chartered Accountants

(Firm Registration No. 028209A)

For and on behalf of Pravartan Grameen Samaj Sevi Sansthan



Ankur Gahlaut
(Partner)

M.No. 542414

UDIN: 19542414AAAABS4547




(President)

PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHA
Pauri Garhwal

(Secretary)

(Treasurer)

Date: 25.10.2019

Place: Delhi

PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHAN
KANDA SITONSUN, PAURI, UTTARAKHAND

STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs.)

Particulars	For the year ended 31st March 2019	Particulars	For the year ended 31st March 2019
HEAD OFFICE		HEAD OFFICE	
Bank Charges	71	Donation Received	84,500
Miscellaneous Expenses	1,100	Bank Interest	103
DISTRICT PROJECT MANAGEMENT UNIT (DPMU)		DISTRICT PROJECT MANAGEMENT UNIT (DPMU)	
Bank Charges	-	Donation Received	-
Miscellaneous Expenses	-	Bank Interest	62
FCRA		FCRA	
Bank Charges	-	Donation Received	-
Miscellaneous Expenses	-	Bank Interest	130
PARIVARTAN PUBLIC SCHOOL		PARIVARTAN PUBLIC SCHOOL	
Bank Charges	6	Fees Received	7,20,451
Miscellaneous Expenses	21,841	Donation Received	2,19,550
Vehicle Running Expenses	2,76,573	Bank Interest	541
Books & Stationery Expenses	60,180	Bank Transfer	3,622
Salary & Honararium Expenses	3,47,370		
Depreciation during the year	1,95,687		
Audit Fees	20,000		
Excess of Income Over Expenditure	1,06,131		
	10,28,959		10,28,959

Significant Accounting Policies 1
Notes to Accounts forming part of Financial 2-7

As per our Audit Report of even date attached
For Aggarwal Gupta & Associates
Chartered Accountants

For and on behalf of Pravartan Grameen Samaj Sevi Sansthan

(Firm Registration No. 02820911)





Ankur Gahlaut
(Partner)
M.No. 542414
UDIN: 19542414AAAABS4547


President

**PARIVARTAN GRAMEEN SAMAJ
SEVI SANSTHA
Pauri Garhwal**

(Secretary)

(Treasurer)

Date: 25.10.2019
Place: Delhi

PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHAN
KANDA SITONSYUN, PAURI, UTTARAKHAND

HEAD OFFICE

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs.)

Receipts	For the year ended 31st March 2019	Payments	For the year ended 31st March 2019
Opening Balance:		Fixed Assets purchased	
(a) Cash in hand	-	(a) Building Construction	83,300
(b) Balance with Bank		Administrative Expenses	
Central Bank A/c 2025996905	1,046	(a) Bank Charges	71
Income Received		(b) Miscellaneous Expenses	1,100
(a) Donation Received	84,500	Closing Balance:	
(b) Bank Interest	103	(a) Cash in hand	-
		(b) Balance with Bank	
		Central Bank A/c 2025996905	1,178
Total	85,649	Total	85,649

Significant Accounting Policies

1

Notes to Accounts forming part of Financial Statements

2-7

As per our Audit Report of even date attached
For Aggarwal Gupta & Associates
Chartered Accountants
(Firm Registration No. 028209N)

For and on behalf of Pravartan Grameen Samaj Sevi Sansthan

Ankur Gahlaut

Ankur Gahlaut
(Partner)
M.No. 542414
UDIN: 19542414AAAABS4547



[Signature]
(President)

President
PARIVARTAN GRAMEEN SAMAJ
SEVI SANSTHA
Pauri Garhwal

(Secretary)

(Treasurer)

Date: 25.10.2019
Place: Delhi

PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHAN
KANDA SITONSUN, PAURI, UTTARAKHAND

DISTRICT PROJECT MANAGEMENT UNIT 'SWAJAL' (DPMU)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs.)

Receipts	For the year ended 31st March 2019	Payments	For the year ended 31st March 2019
Opening Balance:		Fixed Assets purchased	
(a) Cash in hand	-	(a) Building Construction	-
(b) Balance with Bank		Administrative Expenses	
Central Bank A/c 2025998721	1,747	(a) Bank Charges	-
		(b) Miscellaneous Expenses	-
Income Received		Closing Balance:	
(a) Donation Received	-	(a) Cash in hand	-
(b) Bank Interest	62	(b) Balance with Bank	
		Central Bank A/c 2025998721	1,809
Total	1,809	Total	1,809

Significant Accounting Policies 1
Notes to Accounts forming part of Financial Statements 2-7

As per our Audit Report of even date attached
For Aggarwal Gupta & Associates
Chartered Accountants
(Firm Registration No. 02820094)

For and on behalf of Pravartan Grameen Samaj Sevi Sansthan


Ankur Gahlaut
(Partner)
M.No. 542414
UDIN: 19542414AAAABS4547




(President)
President
PARIVARTAN GRAMEEN SAMAJ
SEVI SANSTHA
Pauri Garhwal

(Secretary)

(Treasurer)

Date: 25.10.2019
Place: Delhi

PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHAN
KANDA SITONSUN, PAURI, UTTARAKHAND

FCRA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs.)

Reciepts	For the year ended 31st March 2019	Payments	For the year ended 31st March 2019
Opening Balance:		Fixed Assets purchased	
(a) Cash in hand	-	(a) Building Construction	-
(b) Balance with Bank		Administrative Expenses	
Syndicate Bank A/c 86712200003726	3,664	(a) Bank Charges	-
		(b) Miscellaneous Expenses	-
Income Received		Closing Balance:	
(a) Donation Received	-	(a) Cash in hand	-
(b) Bank Interest	130	(b) Balance with Bank	
		Syndicate Bank A/c 86712200003726	3,793
Total	3,793	Total	3,793

Significant Accounting Policies 1
Notes to Accounts forming part of Financial Statements 2-7

As per our Audit Report of even date attached
For Aggarwal Gupta & Associates
Chartered Accountants

(Firm Registration No. 02820974)


Ankur Gahlaut
(Partner)
M.No. 542414
UDIN: 19542414AAAABS4547



For and on behalf of Pravartan Grameen Samaj Sevi Sansthan


(President)

PARIVARTAN GRAMEEN SAMAJ
SEVI SANSTHA
Pauri Garhwal

(Secretary)

(Treasurer)

Date: 25.10.2019
Place: Delhi

PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHAN
KANDA SITONSYUN, PAURI, UTTARAKHAND

PARIVARTAN PUBLIC SCHOOL

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs.)

Reciepts	For the year ended 31st March 2019	Payments	For the year ended 31st March 2019
Opening Balance:		Fixed Assets purchased	
(a) Cash in hand	195	(a) Building Construction	2,00,615
(b) Balance with Bank		(b) Equipments & Instruments	30,000
Central Bank A/c 86712200003726	2,061		
Income Received		Administrative Expenses	
(a) Fees Received	7,20,451	(a) Bank Charges	6
(b) Donation Received	2,19,550	(b) Miscellaneous Expenses	21,841
(c) Bank Interest	541	(c) Vehicle Running Expenses	2,76,573
(d) Bank Transfer A/c	3,622	(d) Books & Stationery Expenses	60,180
		(e) Salary & Honararium Expenses	3,47,370
		Closing Balance:	
		(a) Cash in hand	47
		(b) Balance with Bank	
		Central Bank A/c 3454796503	9,788
Total	9,46,420	Total	9,46,420

Significant Accounting Policies

1

Notes to Accounts forming part of Financial Statements

2-7

As per our Audit Report of even date attached

For and on behalf of Pravartan Grameen Samaj Sevi Sansthan

For Aggarwal Gupta & Associates

Chartered Accountants

(Firm Registration No. 028209N)

Ankur Gahlaut

Ankur Gahlaut
(Partner)

M.No. 542414

UDIN: 19542414AAAABS4547



[Signature]
(President)

PARIVARTAN GRAMEEN SAMAJ
SEVI SANSTHA
Pauri Garhwal

(Secretary)

(Treasurer)

Date: 25.10.2019

Place: Delhi

Depreciated Assets Schedule as per Income Tax Act for the Financial Year 2018-19

(Amount in Rs.)

Particulars	Rate	Opening WDV		Addition during the year		Deletion during the year	Closing block of asset	Depreciation for the year	Closing WDV	
		As on April 1st, 2018	Before 2nd, October 2018	After 2nd, October 2018	As on March 31st, 2019					
FIXED ASSET	0%	2,42,510	-	-	-	-	2,42,510	-	2,42,510	
VEHICLE	5%	16,61,758	2,06,215	77,700	-	-	19,45,673	97,284	18,48,389	
FURNITURE	10%	54,291	-	-	-	-	54,291	5,429	48,862	
MACHINERY, TOOLS	15%	3,27,073	30,000	-	-	-	3,57,073	53,561	3,03,512	
MOTORCYCLE	15%	26,074	-	-	-	-	26,074	3,911	22,163	
VEHICLE	15%	2,36,619	-	-	-	-	2,36,619	35,493	2,01,126	
COMPUTER	40%	47	-	-	-	-	47	9	37	
Total		25,48,371	2,36,215	77,700	-	-	28,62,286	1,95,687	26,66,599	



(Signature)

President
 SHIVARTAN GRAMEEN SAMAJ
 SEVI SANSTHA
 Pauri Garhwal

Significant Accounting Policies

(Annexed to and forming part of financial statements for the year ended 31st March, 2019)

(a) **Background**

Pravartan Grameen Samaj Sevi Sansthan was incorporated on 21st September, 1996.

(b) **Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India on an accrual basis.

The accounting policies adopted in the preparation of Financial Statements are generally consistent. All assets and liabilities have been classified as current or non-current as per the normal operating cycle and the society has ascertained its operating cycle to be less than 12 months.

(c) **Use of Estimates**

The preparation of financial statements, in conformity with the generally accepted accounting principles, require estimates and assumptions to be made that affect the reported amount of assets and liabilities as of the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results materialize.

(d) **Fixed Assets**

Fixed assets are stated at the cost of acquisition including incidental costs related to acquisition and installation less depreciation. Fixed assets under construction and cost of assets not put to use before the year-end are disclosed as capital work in progress.

(e) **Depreciation**

Depreciation on fixed assets is provided in the books of accounts on the basis of rates prescribed in the Income Tax Act, 1962 providing on written down value method.

(f) **Revenue Recognition**

Income

Income has been recognized on accrual basis system of accounting.

Interest Income

Interest on fixed deposits is recognized using the time proportion method, based on interest rates implicit in the transaction.

(g) **Expenses**

Expenses are accounted for as and when they are due, which is consistent with accrual system of accounting.

(h) **Cash and Cash equivalents**

Cash and cash equivalents consist of cash in hand, balances with banks and Short term deposits with Schedule Banks.



PRAVARTAN GRAMEEN SAMAJ SEVI SANSTHAN

Financial Year: 2018-19

Notes to Accounts forming an integral part of Balance Sheet and Income & Expenditure Account for the financial year ending 31st March, 2019

2. Contingent Liabilities

Disputed demands against the trust: Nil

3. Source of funds

The receipts of funds in the society are classified as under:-

- (a) Capital Fund
- (b) Fixed Assets Fund

4. Outstanding Auditors Dues:

Audit Fees : Rs. 20,000/-

5. During the year foreign contribution of Rs. Nil was received by the association. Moreover, interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 129.85 was received by the association.

6. The Association has maintained the accounts of foreign contribution and records thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011.

7. Paise has been rounded off to nearest rupee.

As per our Audit Report of even date attached

For Aggarwal Gupta & Associates

Chartered Accountants

(Firm Registration No. 028209N)



Ankur Gahlaut

(Partner)

M. No. 542414

UDIN: 19542414AAAABS4547




(President)

(Secretary)

(Treasurer)

President
PARIVARTAN GRAMEEN SAMAJ
SEVI SANSTHA
Pauri Garhwal

Date: 25th October, 2019

Place: Delhi