



**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**

I have examined the balance sheet of **GRAM SATHI AABTG0514C** [name and PAN of the trust or institution] as at **31/03/2022** 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. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below :


**NIL**

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair

- (i) in the case of balance sheet, of the state of affairs of the above named trust as at **31/03/2022**
- (ii) in the case of profit and loss account, of the profit or loss of its accounting year ending on **31/03/2022**

Place **DEOGHAR**  
Date **27/05/2022**  
Date of Signing Audit Report **Nil**

Name  
Membership Number  
FRN (Firm Registration Number) :  
Address

  
**RAVI SHEKHAR**  
**304178**  
**0027701C**  
**00, S S M JALAN ROAD, DEOGHAR,**  
**814112, JHARKHAND.**



**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 4408706
- 2 Whether the **trust** 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 **select** 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 **in part only** only for such purposes.
- 4 Amount of income eligible for exemption under section 11(1)(c) (Give details) No

S.No.	Details	Amount
1	Nil	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) 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 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(1B) ? If so, the details thereof. Amount 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 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? 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) (hereinafter referred to in this Annexure as such person)? If so, please give details of the amount, rate of interest charged and the nature of security, if any. No

Details	Amount	Rate of interest charged	Nature of security, if any
Nil	Nil	Nil	Nil





2. Whether any part of the income or 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, please give details of the property and the amount of rent or compensation charged, if any. No

Details of property	Amount of rent or compensation charged
Nil	Nil

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? No  
If so, give details:

Details	Amount
Nil	Nil

4. Whether the services of the **trust** were made available to any such person during the previous year? No  
If so, give details thereof together with remuneration or compensation received, if any

Name of the Person	Details	Amount of Remuneration/Compensation
Nil	Nil	Nil

5. Whether any share, security or other property was purchased by or on behalf of the **trust** during the previous year from any such person? If so, give details thereof together with the consideration paid: No

Name of the person	Details	Amount of Consideration paid
Nil	Nil	Nil

6. Whether any share, security or other property was sold by or on behalf of the **trust** during the previous year to any such person? If so, give details thereof together with the consideration received: No

Name of the Person	Details	Amount of Consideration received
Nil	Nil	Nil

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

Name of the Person	Details	Income or value of property diverted
Nil	Nil	Nil

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

Name of the Person	Details	Amount
Nil	Nil	Nil

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

S.NO. (1)	Name of the concern (2)	Address of the concern (3)	Where the concern is company, number and class of shares held (4)	Nominal value of the investment (5)	Income from the investment (6)	Whether the amount in col. 4 exceeded 5 percent of the capital of the concern during the previous year - say, Yes/No (7)	Whether the concern is a company (Yes/No)
Nil	Nil	Nil	Nil	Nil	Nil	Nil	

Total	0	0	
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### Share Details

For Sl. No.	Number of shares held	Class of shares held
Nil	Nil	Nil

Place **DEOGHAR**  
Date **27/05/2022**

Name  
Membership Number  
FRN (Firm Registration Number) :  
Address

  
**RAVI SHEKHAR**  
**304178**  
**0027701C**  
**00, S S M JALAN ROAD, DURGAM CHOWK, HYDRABAD, INDIA**  
**814112, JHARKHAND, INDIA**





## GRAM SATHI

Regd. Off.: Village &amp; Po: Upper Chakmadhiya, VIA-Katoria, Distt.: Banka, Bihar 813106

## Balance Sheet As on 31st March 2022

FUND & LIABILITIES	Amount (Rs)	PROPERTIES & ASSETS	Amount(Rs)	Amount (Rs)
<b>Capital Fund:</b>		<b>Fixed Assets</b>		
<b>Opening Fund</b>	296,907.47	<b>Furniture &amp; Fixtures</b>		
Add: Excess of Income over expenditure		Bal. b/f	54,131.00	
transferred from Income & Expenditure A/c	20,067.52	Less: Depreciation	5,413.00	48,718.00
	316,974.98	<b>Motor Cycles</b>		
		Bal. b/f	83,365.00	
		Less: Depreciation	12,505.00	70,860.00
		<b>Electronic Equipments</b>		
		Bal. b/f	27,264.00	
		Less: Depreciation	4,090.00	23,174.00
		<b>Electrical Equipments</b>		
		Bal. b/f	3,685.00	
		Less: Depreciation	553.00	3,132.00
		<b>Bicycles</b>		
		Bal. b/f	3,070.63	
		Less: Depreciation	460.59	2,610.03
Unsecured Loan	370,000.00	<b>Computer</b>		
		Bal. b/f	18,424.00	
		Less: Depreciation	2,764.00	15,660.00
<b>Current Liabilities</b>		<b>Current Assets</b>		
Audit fees	5,000.00	Grant Receivable From NABARD		918,755.00
Sundry Creditors	440,000.00	Vananchal Gramin Bank, Rikhiya		31,948.99
Unspent Grant	39,940.00	Indian Bank, Deoghar		40,899.50
		UCO Bank, Jaipur		10,134.65
		Union Bank of India, Deoghar		2,219.50
		State Bank of India, FC A/c		59.00
		Cash In Hand		3,744.31
		(as Certified)		
	1,171,914.98			1,171,914.98

in terms of our separate report of even date

For SHEKHAR GIGYASU &amp; ASSOCIATES

Chartered Accountants

FRN: 027701C

UDIN: 22304178AJTWDS8592

Place: Deoghar

Date: The 27th day of May 2022



(Ravi Shekhar, Partner)

M.No.: 304178

## GRAM SATHI

Regd. Off.: Village &amp; Po: Upper Chakmadhiya, VIA-Katoria, Distt.: Banka, Bihar

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Expenditure	Amount (Rs)	Income	Amount (Rs)
<b>To Programme Expenses</b>		<b>Voluntary Contribution</b>	
Activities taken under Covid 19	58,740.00	<b>Donation &amp; Subscription</b>	
Child Rights & Child Protection in conflict area	11,524.00	Members	269,990.00
Corruption Eradication Work Shop	9,687.00	Public	360,540.00
Covid -19 Relief Program	420,500.00		
Gram Sathi Adiwashi Mission	11,632.00	<b>Grant From NABARD</b>	
Health Camp	84,530.00	LEDP, Deoghar	84,500.00
Irrigational Resource Development	14,520.00	MEDP, Banka	73,000.00
<b>NABARD Programme</b>		FPO Godda	825,000.00
Rural Mart	5,000.00	FPO Dumka	1,187,485.00
LEDP Training Programme, Deoghar	84,500.00	CCF	39,940.00
MEDP Programme, Banka	73,000.00	Rural Mart	5,000.00
FPO Godda	825,000.00	LEDP, Jamtara	363,000.00
FPO Dumka	1,187,485.00	Arohan Financial Services Ltd.	858,900.00
E Shakti	6,716.00	E Shakti	6,716.00
Arohan Financial Services Ltd.	858,900.00	Consultancy Charges	152,000.00
LEDP Training Programme, Jamtara	363,000.00	Unspent grant of earlier year	-
FC Expenses	200,000.00	<b>Bank Interest</b>	
<b>Administrative Expenses</b>		UCO Bank, Deoghar	49.00
Depreciation	25,785.59	Indian Bank, Deoghar	1,315.00
Travelling & Conveyance	14,857.00	Vananchal Gramin Bank	876.00
Audit Fees	5,000.00	Union Bank of India, Deoghar	404.00
Office Rent	24,000.00	<b>FC Contribution</b>	
Meeting Expenses	3,064.00	Jiv Daya Foundation	200,000.00
Bank Charges	886.89	Bank Interest	59.00
Mobile Expenses	2,897.00		
Postage & Courier Charges	1,742.00		
Repair & Maintenance Exp	20,412.00		
News Paper & Periodicals	2,147.00		
Honorarium to Volunteers	48,000.00		
Printing & Stationary	5,241.00		
Unspent Grant	39,940.00		
<b>Excess of Income over Expenditure</b>			
<b>transferred to Capital Fund</b>	20,067.52		
	<b>4,428,774.00</b>		<b>4,428,774.00</b>

in terms of our separate report of even date

For SHEKHAR GIGYASU &amp; ASSOCIATES

Chartered Accountants

FRN: 027701C

UDIN: 22304178AJTWDS8592

Place: Deoghar

Date: The 27th day of May 2022



(Ravi Shekhar, Partner)

M.No.: 304178



## GRAM SATHI

Regd. Off.: Village &amp; Po: Upper Chakmadhiya, VIA-Katoria, Distt.: Banka, Bihar

## RECEIPT &amp; PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Receipt	Amount (Rs)	Payment	Amount (Rs)
<b>Opening Balance</b>		<b>Programme Expenses</b>	
Cash In Hand	7,985.31	Activities taken under Covid 19	58,740.00
Indian Bank, Deoghar	888,333.95	Child Rights & Child Protection in conflict area	11,521.00
UCO Bank, Jaipur	2,086.59	Corruption Eradication Work Shop	9,687.00
Union Bank of India, Deoghar	1,104.00	Gram Sathi Adiwashi Mission	11,632.00
Vananchal Gramin Bank, Rikhiya	79,307.99	Health Camp	84,530.00
		Covid -19 Relief Program	420,500.00
		Irrigational Resource Development	14,520.00
<b>Voluntary Contribution</b>		<b>NABARD Programme</b>	
<b>Donation &amp; Subscription</b>		LEDP Training Programme, Deoghar	84,500.00
Members	269,990.00	MEDP Programme, Banka	73,000.00
Public	360,540.00	FPO Godda	825,000.00
		FPO Dumka	747,485.00
		E Shakti	6,716.00
		Rural Mart	5,000.00
		Aarohan	858,900.00
<b>Grant From NABARD</b>		LEDP Training Programme, Jamtara	363,000.00
LEDP, Deoghar	84,500.00	FC Expenses	200,000.00
MEDP, Banka	14,600.00	<b>Administrative Expenses</b>	
FPO Godda	402,130.00	Travelling & Conveyance	14,857.00
FPO Dumka	750,000.00	Audit Fees	5,000.00
LEDP, Jamtara	363,000.00	Office Rent	24,000.00
Aarohan	858,900.00	Meeting Expenses	3,061.00
E Shakti	125,716.00	Bank Charges	880.89
CCF	39,940.00	Mobile Expenses	2,897.00
Rural Mart	5,000.00	News Paper & Periodicals	2,147.00
FC Contribution from Jiv Daya Foundation	200,000.00	Honorarium to Volunteers	48,000.00
Bank Interest	2,703.00	Repair & Maintenance Exp	20,412.00
Consultancy Charges	152,000.00	Postage & Courier Charges	1,742.00
Loan Taken	370,000.00	Printing & Stationary	5,241.00
		Sundry Creditors Paid	985,850.00
		<b>Cash &amp; Bank Balances</b>	
		Indian Bank, Deoghar	40,890.00
		UCO Bank, Jaipur	10,134.05
		Union Bank of India, Deoghar	2,219.00
		Vananchal Gramin Bank, Rikhiya	31,940.00
		State Bank of India, FC Account	50.00
		Cash In Hand	3,744.31
	<b>4,977,836.84</b>		<b>4,977,836.84</b>

in terms of our separate report of even date

For SHEKHAR GIGYASU &amp; ASSOCIATES

Chartered Accountants

FRN: 027701C

UDIN: 22304178AJTWS8592

Place: Deoghar

Date: The 27th day of May 2022



(Ravi Shekhar, Partner)

M.No. 394178

**GRAM SATHI**

**Regd. Off.: At & Po: Upar Chakmadhiya, Via: Katoria, Distt: Banka, Bihar 813106**

**Accounting Year Ended 31<sup>st</sup> March, 2022**

**NOTES ON ACCOUNTS**

**DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES  
FOLLOWED FOR PREPARATION OF ACCOUNTS**

**a) Method of accounting**

The Organisation is maintaining its accounts on Accrual basis.

**b) Recognition of Income & Expenditure**

The Entity follows the mercantile system of accounting and recognizes income & expenditure on Cash & Accrual Basis both.

**c) Fixed Assets & Depreciation**

Depreciation on tangible fixed Assets has been provided on Written down Value at the rates prescribed under section 32 of income tax act, 1961.

**d) Events occurring after Balance sheet date**

No significant events which could affect the financial position as on 31/03/2022 to material extent have been reported by the assessee, after the balance sheet date till the signing of report.

**e) Prior period & extraordinary items**

There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statement for one or more period.

**f) Over all Valuation Policy**

The accounts have been prepared on historical cost basis and on going concern presumption.

**g) Foreign Contribution**

There are no foreign Contribution received during the year.

**For SHEKHAR GIGYASU & ASSOCIATES.**

**Chartered Accountants**

**FRN: -027701C**

**(RAVI SHEKHAR)**

**Partner**

**Membership No.304178**



**Place: Deoghar**

**Date: 27/05/2022**