



RJCP SUBHASH MISRA & CO
Chartered Accountants

Second Floor, Sahara Shopping Centre, Faizabad Road, Lucknow-226016
(Uttar Pradesh), India

FORM NO. 10B

[See rule 17 B]


AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961
IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

1. We have examined the Balance Sheet of **SAMAJIK UTTHAN SAMITI, VILLAGE & POST-KOTWA NARAYANPUR, BALLIA (UP)** as at 31st March, 2022, the Receipts and Payments Accounts and the Statement of Income and Expenditure Account for the year ending on 31.03.2022 which are in agreement with the books of account maintained by the said institution.
2. 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 accounts have been kept by the head Office and branchers by of **SAMAJIK UTTHAN SAMITI, VILLAGE & POST-KOTWA NARAYANPUR, BALLIA (UP)** visited by us so far as appears from our examination of the books, subject to the comment given below:-
3. 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 Balance Sheet of the state of affairs of the above named institution as on 31.03.2022.
 - and
 - (ii) In the case of the Income & Expenditure Account of the deficit /surplus for the year ending on 31.03.2022.

The prescribed particulars are annexed hereto.

PLACE:- Lucknow
DATED:-19.05.2022

FOR :-RJCP SUBHASH MISRA & CO.
CHARTERED ACCOUNTANTS


(SUBHASH MISRA)
Partner, M.No.076388



SAMAJIK UTTAHAN SAMITI,
VILLAGE & POST-KOTWA NARAYANPUR, BALLIA (UP)

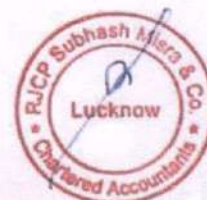
FINANCIAL YEAR 2021-2022
ASSESSMENT YEAR 2022-2023

ANNEXURE

STATEMENT OF PARTICULARS

A) Application of income for charitable or religious purposes

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| 1. Amount of income for previous year applied to charitable or religious purpose in India during the year . | Total Income Rs 56,84,170.00
Total Income Applied Rs 56,84,170.00 |
| 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 the charitable or religious purposes in India during the previous year. | NIL |
| 3. Amount of income accumulated or set apart for application to charitable or religious purpose to the extent it does not exceed 15% of the income derived from property held under the trust/wholly/partly only for such purposes. | Nil |
| 4. Amount of income eligible for exemption under section 11(1) (c), give details. | Nil |
| 5. Amount of income, in addition to the amount referred in item 3 above, accumulated or set apart or set apart for specified purposes under section 11(2). | NIL |
| 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner as laid down in 11(2)(b)? If so, the details thereof. | Nil |
| 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 an earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof. | Nil |
| 8. Whether during the previous, any part of income accumulated or set apart for specified purpose under section 11 (2) in any earlier year. | |
| (a) has been applied for purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application thereto, or. | Nil |
| (b) has ceased to remain invested any security referred to in section 11(2) (b) (i) or deposited in any account referred to in | Nil |



section 11(2) (b) (ii) or section 11(2) (b) (iii) or.

(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 for in the year immediately following the expiry thereof? If so, the details thereof.

Nil

II. Application for use of income or property for the benefit or persons referred to in section 13(3).

1. Whether any part of the income or property of the trust / 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.

Nil

2. Whether any land, building or other property of the trust / institution was made or continued to be 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, the details thereof.

Nil

4. Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with the remuneration or compensation received, if any.

Nil

5. Whether any share, security or other property was purchased by or on behalf of the trust/ 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 trust/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 trust / institution was diverted during the previous year, in favor of any such person? if so, give details thereof, together with the amount of income or value of property to be diverted.

Nil

8. Whether the income or property of the trust /institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.



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

Name an addr of the concern.	Whether the concern is company, number and clause where held.	Nominal value of th investment	Income from investment	Whether the amount in Col. 3 exceeded 5% of the capital of the conce during the previous ye Say yes / No.
1.	2.	3.	4.	5.
		Nil		

PLACE:- Lucknow
DATED:-19.05.2022

FOR :-RJCP SUBHASH MISRA & CO.
CHARTERED ACCOUNTANTS

(SUBHASH MISRA)
Partner, M.No.076388



SAMAJIK UTTAN SAMITI
VILLAGE & POST-KOTWA NARAYANPUR, BALLIA (UP)
CONSOLIDATED ACCOUNTS

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Expenses:			By Program Exp. for Program Year for 2021-22		
Society Home Account			A Recurring Honorarium		
Cash in Hand	41049.00		Principal	246000.00	
Cash with Bank	978.97		Special Teacher (2)	414000.00	
Sub Total	42027.97		Trained Graduate (2)	348000.00	
			Assistant Teacher	114000.00	
Special School Program Account			Accountant/Clerk	105000.00	
Cash in Hand	0.00		Aaya (4)	300000.00	
With UBI SB A/c No SB A/c No 36302010500334	372926.60		Sweeper	75000.00	
Sub Total	372926.60		Warden	30000.00	
Total Opening Balance	414954.57	414954.57	Cook	75000.00	
			Helper	75000.00	
To Grant in Aid for Minsitry of Social Justice			Medical Doctor (P.T.) BAMS	42500.00	
& Epowerment, GOI for 2020-21			Physiotherapist (850 per visit *50)	85000.00	
Received	0.00		Occupational Therapist (850 per visit *100)	85000.00	
	0.00		Psychologist (850 per visit * 100)	85000.00	
Others			Jr. Speech Therapist (850 per visit *100)	85000.00	
Society Contribution for 2021-22	393295.00		Yoga Teacher (850 per visit *100)	85000.00	
Loan from Society for 2020-21	349336.00		Music Teacher (850 per visit *100)	85000.00	
Loan from Society for 2021-22	238473.00		Conveyance @ 10% of Honouarium	233450.00	
Expenses Payable 2021-2022	2951846.00			2567950.00	
	3932950.00		B) Non Honorarium Recurring Items		
To Receivable Grant for Received			Transport Allowance	281250.00	
Receivable Grant of 2020-2021 received in 2021-2022	1422684.00		Contingency	240000.00	
	1422684.00		Hostel Maintenance including Foods	318750.00	
Total Income & Others Special School for ID	5355634.00	5355634.00	Stipend	225000.00	
			Rent of Building/Maintenance	300000.00	
To Society Income/Receipts			Total Program Cost	1365000.00	
Membership Fee	30000.00			3932950.00	
Donation & Subscription	1139840.00		Others:		
Bank Interest	6763.00		Expenses Payable of 2020-21 Paid in 2021-22	1422684.00	
	1176603.00	1176603.00	Expenses Payable of 2019-20 paid in 2021-22	372926.60	
			Total Exp-Spe School for ID Program & Others	1795610.60	
				5728560.60	5728560.60



By Society Home Account**Administrative Expenses**

Salary & Honorarium	30000.00
Printing & Stationery	5214.00
Travelling & Conveyance	7350.00
Audit & Professional Fee	5000.00
Misc Expenses including Bank Charges	4124.00
	51688.00

Program Expenses

Soil Testing Program	6710.00
Vocational & Handicraft Training	18250.00
Road Safety	3054.00
Environment Awareness	6090.00
Exp on Sanitary Napkin Pad Distribution Program	140241.00
Contribution for Spl School for ID for 2021-22	393295.00
	567640.00

Other Payments

Advance to Special School for ID for 2021-22	238473.00
Advance to Special School for ID for 2020-21	349336.00
	587809.00

Total Expenses of Society Account**1207137.00 1207137.00****By Closing Balance****Society Home Account**

Cash in Hand	10240.00
With UBI SB A/c No 363002010500334	1253.97
Sub Total	11493.97

Special School Program Account

Cash in Hand	0.00
With UBI SB A/c No SB A/c No 36302010500334	0.00
Sub Total	0.00

Total Closing Balances**11493.97 11493.97****Total (Rs)****6947191.57 Total (Rs)****6947191.57****AUDITORS REPORT****"As per our separate report of even date attached"****For: RJCP Subhash Misra & Co.
Chartered Accountants****(CA. Subhash Misra)
Partner, M.No. 076388****Place: Lucknow
Date: 19.05.2022****For: Samajik Utthan Samiti****कृष्णाशंकर
(Krishna Shanker)
Secretary**

SAMAJIK UTTAN SAMITI
VILLAGE & POST-KOTWA NARAYANPUR, BALLIA (UP)
CONSOLIDATED ACCOUNTS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

EXPENDITURE

To Program Exp. for Program Year for 2021-22

A Recurring Honorarium

Principal	246000.00
Special Teacher (2)	414000.00
Trained Graduate (2)	348000.00
Assistant Teacher	114000.00
Accountant/Clerk	105000.00
Aaya (4)	300000.00
Sweeper	75000.00
Warden	30000.00
Cook	75000.00
Helper	75000.00
Medical Doctor (P.T.) BAMS	42500.00
Physiotherapist (850 per visit *50)	85000.00
Occupational Therapist (850 per visit *100)	85000.00
Psychologist (850 per visit * 100)	85000.00
Jr. Speech Therapist (850 per visit *100)	85000.00
Yoga Teacher (850 per visit *100)	85000.00
Music Teacher (850 per visit *100)	85000.00
Conveyance @ 10% of Honourarium	233450.00
	2567950.00

B) Non Honorarium Recurring Items

Transport Allowance	281250.00
Contingency	240000.00
Hostel Maintenance including Foods	318750.00
Stipend	225000.00
Rent of Building/Maintenance	300000.00
	1365000.00
Total Program Cost	3932950.00

To Grant Written Off:

Receivable Grant of 2017-18 Written Off in 2021-22	720732.00
Less: Exp Payable of 2017-18 Written Back in 2021-22	720732.00
	0.00

Grant Receivable 2020-21 Written Off	2845890.00
Less: Reversal/Waiver of Exp Payable for 2020-21	2271273.00
	574617.00
	574617.00

INCOME

By Grant in Aid for 2020-2021

Ministry of Social Justice & Empowerment	
Department of Disability Affairs	
[To the extent applied Transfer to Balance Sheet]	
Received	0.00
Receivable	3539655.00
Sub Total	3539655.00

By Contribution from Society Home Account

Society Contribution 2021-2022	393295.00
Society Contribution for 2020-21	574617.00
	967912.00

To Society Income/Receipts

Membership Fee	30000.00
Donation & Subscription	1139840.00
Bank Interest	6763.00
	1176603.00
	1176603.00



To Society Home Account

Administrative Expenses

Salary & Honorarium	30000.00
Printing & Stationery	5214.00
Travelling & Conveyance	7350.00
Audit & Professional Fee	5000.00
Misc Expenses including Bank Charges	4124.00
Program Expenses	51688.00

Program Expenses

Soil Testing Program	6710.00
Vocational & Handicraft Training	18250.00
Road Safety	3054.00
Environment Awareness	6090.00
Exp on Sanitary Napkin Pad Distribution Program	140241.00
Contribution for Spl School for ID for 2021-22	393295.00
Total Expenditure of Society Home Account	567640.00

619328.00

To Additional Contribution to Special School for ID

574617.00

To Depreciation

574617.00

Society Home Account

8557.50

Special School for ID

36094.00

44651.50

44651.50

To Excess of Income over Expenses

-61993.50

Total Rs

5684170.00 Total Rs

5684170.00

AUDITORS REPORT

"As per our separate report of even date attached"

For: RJCP Subhash Misra & Co.
Chartered Accountants

(CA. Subhash Misra)
Partner, M.No. 076388



For: Samajik Utthan Samiti

(Krishna Shanker)
Secretary

Place: Lucknow
Date: 19.05.2022

SAMAJIK UTTAN SAMITI
VILLAGE & POST-KOTWA NARAYANPUR, BALLIA (UP)
CONSOLIDATED ACCOUNTS

BALANCE SHEET AS ON 31.03.2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
Opening Balance	2281470.97		As per Schedule		
Less: Adj Opening	104140.00		Society Home Account	46127.50	
Add: Excess of Income over Expsnes	-61993.50		Special School for ID	184546.00	
	2115337.47	2115337.47		230673.50	230673.50
SPECIAL SCHOOL FOR ID GRANT FUND			DEPRECIATION FUNDS (As per Contra)		
Opening Balance	0.00		(Lying with Society Main Account)		
Add: Received	0.00		Balance as on 01.04.2021	0.00	
Add: Receivable	3539655.00		Add: Depreciation for 2021-22	36094.00	
Total	3539655.00			36094.00	36094.00
Less Utilization	3932950.00		Grant Receivables:		
Less Met from Society	393295.00		Ministry of Social Justice & Empowerment		
	3539655.00		Department of Disability Affairs		
FIXED ASSETS CAPITALISATION FUND			For 2017-2018:		
Special School for ID			Balance as on 01.04.2021	720732.00	
As of 2017-2018	220640.00		Less: Received in 2021-2022	0.00	
	220640.00	220640.00	Less: Amount Written Off in 2021-22	720732.00	
				0.00	
Spl School for ID			For 2018-2019:		
As of 2020-21	0.00		Balance as on 01.04.2021	1865643.00	
As of 2021-22	36094.00		Less: Received in 2021-2022	0.00	
	36094.00	36094.00	Less: Amount Written Off in 2021-22	0.00	
UNSECURED LOANS				1865643.00	
Society Home Account:			For 2019-2020:		
Loan from Friends & Relatives	160500.00		Balance as on 01.04.2021	1991820.00	
Add: Received in 2019-20	170200.00		Less: Received in 2021-2022	0.00	
Add: Received in 2020-21	225281.00		Less: Amount Written Off/Reversed in 2021-22	1991820.00	
	555981.00	555981.00		1991820.00	
Inter Unit Loans & Advances (As per Contra)			For 2020-2021:		
UNSECURED LONAS			Due for 2020-2021	4268574.00	
Adv from Society for Spl. School for ID 2018-19	1311398.00		Less: Received in 2020-2021	0.00	
Adv from Society for Spl. School for ID 2019-20	1099920.00		Less: Received in 2021-2022	1422684.00	
Adv from Society for Spl. School for ID 2021-22	238473.00		Less: Amount Written Off/Reversed in 2021-22	2845890.00	
Adv from Society for Spl. School for ID 2020-21				0.00	
Opening	225281.00		For 2021-2022		
Add: Recived in 2021-22	349336.00		Due for 2021-2022	3539655.00	
Less: Contribution Adj for 2020-21	574617.00		Less: Received in 2021-2022	0.00	
	2649791.00	2649791.00		3539655.00	
			Total of Grant Receivable	7397118.00	7397118.00



CURRENT LIABILITIES**Expenses Payable MR Shooool 2017-2018**

Opening Balance	720732.00
Less: Written Back in 2021-22	720732.00
	0.00

Expenses Payable MR Shooool 2018-2019

Due for 2018-2019	587647.00
Less: Payment in 2019-2020	33402.00
	554245.00

Expenses Payable 2019-20

Due for 2019-2020	2774310.00
Less: Payment in 2020-2021	1509483.40
Less: Payment in 2021-2022	372926.60
	891900.00

Expenses Payable 2020-21

Due for 2020-2021	4043293.00
Less: Payment in 2021-2022	1422684.00
Less: Amount Waived/Reversed in 2021-22	2271273.00
	349336.00

Expenses Payable 2021-2022

Due for 2021-2022	2951846.00
	2951846.00

Total of Expenses Payable	4747327.00	4747327.00
---------------------------	------------	------------

Total Rs 10325170.47 Total Rs

Inter Unit Loans & Advances (As per Contra)**UNSECURED LONAS**

Adv from Society for Spl. School for ID 2018-19	1311398.00
Adv from Society for Spl. School for ID 2019-20	1099920.00
Adv from Society for Spl. School for ID 2021-22	238473.00

Adv from Society for Spl. School for ID 2020-21

Opening	225281.00
Add: Recived in 2021-22	349336.00
Less: Contribution Adj for 2020-21	574617.00
	0.00

2649791.00 2649791.00

By Closing Balance**Society Home Account**

Cash in Hand	10240.00
With UBI SB A/c No 363002010500334	1253.97
Sub Total	11493.97

Special School Program Account

Cash in Hand	0.00
With UBI SB A/c No SB A/c No 36302010500334	0.00
Sub Total	0.00

Total Closing Balances 11493.97 11493.97

AUDITORS REPORT
 "As per our separate report of even date attached"
 For: RJCP Subhash Misra & Co.
 Chartered Accountants

(CA. Subhash Misra
 Partner, M.No. 07631



For: Samajik Utthan Samit

(Krishna Shanker)
 Secretary



Place: Lucknow
 Date: 19.05.2022

MANSIK MANDIT VISHESH VIDYALAYA
VILLAGE & POST-KOTWA NARAYANPUR, BALLIA (UP)
FIXED ASSETS SCHEDULE FOR THE FINANCIAL YEAR 2021-2022

FIXED ASSETS SCHEDULE FOR THE FINANCIAL YEAR 2021-2022										
S. No.	Description	Rate of Dep	Gross Block			Depreciation Block			Written Down Value	
			Opening as on 01.04.21	Addition	Gross Value as on 01.04.22	Opening as on 01.04.21	Depreciation for the year	Gross Dep up to 31.03.22	WDV as on 31.03.22	WDV as on 31.03.22
Society Home Account										
1	Furniture & Fixtures	10%	13450.00	0.00	13450.00	1345.00	1210.50	2555.50	10894.50	12105.00
2	Vocational Trn Equipments	15%	30000.00	0.00	30000.00	4500.00	3825.00	8325.00	21675.00	25500.00
3	Wight Machine	15%	4300.00	0.00	4300.00	645.00	548.25	1193.25	3106.75	3655.00
4	Medical Equipments	15%	4500.00	0.00	4500.00	675.00	573.75	1248.75	3251.25	3825.00
5	Computer	25%	24000.00	0.00	24000.00	14400.00	2400.00	16800.00	7200.00	9600.00
	Subtotal		76250.00	0.00	76250.00	21565.00	8557.50	30122.50	46127.50	54685.00
Special School for ID										
1	Furniture	10%	40040.00	0.00	40040.00	0.00	4004.00	4004.00	36036.00	40040.00
2	Sports Equipments	15%	10000.00	0.00	10000.00	0.00	1500.00	1500.00	8500.00	10000.00
3	MR Care Equipments	15%	60200.00	0.00	60200.00	0.00	9030.00	9030.00	51170.00	60200.00
4	Computer	25%	50000.00	0.00	50000.00	0.00	12500.00	12500.00	37500.00	50000.00
5	Sp. Software, Board etc	15%	60400.00	0.00	60400.00	0.00	9060.00	9060.00	51340.00	60400.00
	Subtotal		220640.00	0.00	220640.00	0.00	36094.00	36094.00	184546.00	220640.00
	Total		296890.00	0.00	296890.00	21565.00	44651.50	66216.50	230673.50	275325.00

