

# AUDIT REPORT

FOR THE ACCOUNTING YEAR

**2017-2018**

OF

**PARMARTH SAMAJ SEVI**  
**SANSTHAN (CONOLIDATED)**

1, MONA HOUSE, CHURKHI ROAD, ORAI, UTTAR  
PRADESH-285001

BY  
AUDITORS :

**SUDHINDRA JAIN AND CO.**  
**CHARTERED ACCOUNTANTS**

113/7A, INDRAJEET JAIN MARG, SWAROOP NAGAR,  
KANPUR-208002 UTTAR PRADESH

**SUDHINDRA JAIN & CO**  
**CHARTERED ACCOUNTANTS**  
**113/7A, SWAROOP NAGAR, KANPUR-208002**

**Audit Report**

We have examined the Balance Sheet of PARMARTH SAMAJ SEVI SANSTHAN, MONA HOUSE, CHURKHI ROAD, ORAI JALAUN as on March 31, 2018 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of accounts maintained by the above Institution.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

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 believe that our audit provides a reasonable basis for our opinion.

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 above named institution so far as appears from our examination of the books.

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:-

1. In the case of the balance sheet, of the state of affairs of the above named institution as at March 31, 2018, and
2. In the case of the income and expenditure account, of the excess of income over expenditure for the accounting year ending on March 31, 2018.

The prescribed particulars are annexed here to:-

Place : KANPUR

Dated : 31-08-2018

for Sudhindra Jain & Co.,

Chartered Accountants

(G K SHUKLA)

Partner

M No 074101





### Accounting Policies & Notes on Accounts

- 1) Society is registered under society's registration act 1860 with the registrar of Society. Objects of the Society's are charitable in nature.
- 2) At present activities of the society are charitable.
- 3) Accounts of the society has been Prepared under Mercantile System of Accounting.
- 4) All the income and expenses are generally recognized on accrual basis.
- 5) Depreciation has been charged at the rates prevailing under Income Tax act 1961 on Written down Value Method.
- 6) Figures have been regrouped/ rearranged wherever necessary.
- 7) Society is registered under section 12 A and 80 G of the Income Tax Act 1961 with the Commissioner of Income Tax-1, Kanpur.
- 8) Consolidated balance sheet has been prepared of all the school run by the society during the year under consideration.

for **PARMARTH SAMAJ SEVI  
SANSTHAN**

**SANJAY SINGH  
SECRETARY**

Place : **KANPUR**  
Date : **31-08-2018**

for **SUDHINDRA JAIN & CO.**  
**Chartered Accountants**

**GOPAL KRISHNA SHUKLA**  
113/7-A, INDERJEET JAIN MARG, SWAROOP  
NAGAR, KANPUR-208002 UTTAR  
PRADESH

**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 PARMARTH SAMAJ SEVI SANSTHAN [name of the trust or institution] PAN AAATP6454F 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 trust 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 trust as at 31/03/2018
- (ii) 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 SUDHINDRA JAIN AND CO.  
Chartered Accountants

GOPAL KRISHNA SHUKLA  
(PARTNER)

M. No. : 074101

FRN : 001416C

113/7-A, SWAROOP NAGAR, KANPUR-208002  
UTTAR PRADESH

Date : 31/08/2018

Place : Kanpur



**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	45851493
2.	Whether the <b>trust</b> 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 <b>Accumulated or set apart</b> 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 <b>wholly</b> for such purposes.	2498863
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
	<i>Details</i>	<i>Amount</i>
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	Not Applicable
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	Not Applicable
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? 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 <b>trust</b> 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			<b>No</b>
	<i>Details</i>	<i>Amount</i>	<i>Rate of Interest Charged</i>	<i>Nature of Security, if any</i>
2.	Whether any land, building or other property of the <b>trust</b> 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			<b>No</b>
	<i>Details of Property</i>			<i>Amount of rent or compensation charged</i>
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			<b>Yes</b>
	<i>Details</i>			<i>Amount</i>
	Varun Singh(Salary)			120000
	Anil Singh (Salary)			412000
	Sanjay Singh(Salary)			572000
4.	Whether the services of the <b>trust</b> were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any			<b>No</b>
	<i>Details</i>			<i>Amount of Remuneration/ Compensation</i>
5.	Whether any share, security or other property was purchased by or on behalf of the <b>trust</b> during the previous year from any such person? If so, give details thereof together with the consideration paid			<b>No</b>
	<i>Details</i>			<i>Amount of Consideration Paid</i>
6.	Whether any share, security or other property was sold by or on behalf of the <b>trust</b> during the previous year to any such person? If so, give details thereof together with the consideration received			<b>No</b>
	<i>Details</i>			<i>Amount of Consideration Received</i>
7.	Whether any income or property of the <b>trust</b> 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			<b>No</b>
	<i>Details</i>			<i>Income or value of property diverted</i>
8.	Whether the income or property of the <b>trust</b> was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details			<b>No</b>
	<i>Details</i>			<i>Amount</i>



**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**

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Total			Nil	Nil	

for SUDHINDRA JAIN AND CO.  
Chartered Accountants

GOPAL KRISHNA SHUKLA  
(PARTNER)

M. No. : 074101

FRN : 001416C

113/7-A, SWAROOP NAGAR, KANPUR-208002 UTTAR  
PRADESH

Date : 31/08/2018  
Place : Kanpur



**PARMARTH SAMAJ SEVI SANSTHAN**  
H.O. Mona house, Churkhi Road, Orail(Jaloun)

Consolidated Balance Sheet as at 31st March 2018

LIABILITIES		AMOUNTS	AMOUNTS	ASSETS		AMOUNTS	AMOUNTS
<b>Reserve &amp; Surplus</b> Opening Balance Add:- Excess of Income Over Expenditure		12,853,479.10	16,609,838.77	<b>FIXED ASSETS</b> (As per Schedule Attached) <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> Revolving Fund Advances		3,378,142.84	
		3,756,359.67					
		3,395,903.79					
<b>CURRENT LOANS &amp; LIABILITIES</b> Current Liabilities Non Current Liabilities		94,868.00	3,490,771.79	TDS A/c Security Closing Balances FCRA Cash in hand Bank Balance Fixed Deposit(Inclusive of accrued interest) Indian Cash in hand Bank Balance	22,328.10 9,040,202.07 2,074,716.80 9,084.10 5,248,513.65	160,000.00 108,090.00 58,533.00 1,000.00 11,137,246.97 5,257,597.75	
<b>Grand Total</b>			20,100,610.56	<b>Grand Total</b>		20,100,610.56	

Subject to our separate report of eventdate attached herewith.

for : SUDHINDRA JAIN & CO.  
Chartered Accountants

(G.K.SUKLA)  
Partner

PLACE : KANPUR  
DATED : 31.08.2018

FOR : PARMARTH SAMAJ SEVI SANSTHAN

(Secretary)





## Receipts &amp; Payment Account for the year ended

Subject to our separate report of eventdate attached herewith.  
for : SUDHINDRA JAIN & CO.  
Chartered Accountants

Plants  
Pest

PLACE : KANPUR  
DATED : 31.08.2018

(Secretary)

**PARMARTH SAMAJ SEVI SANSTHAN**  
**H.O. Mona house, Churkhi Road, Orail(Jaloun)**  
**Consolidated Income & Expenditures Account for the year ended on 31st March'18**

<b>Expenditures</b>		<b>Incomes</b>		<b>Amounts</b>
<b>To Expenses</b>	<b>Amounts</b>	<b>By Grant Recd</b>		<b>Amounts</b>
Indian Project	21,799,723.04	Indian Contribution	14,723,477.67	
Foreign Project	21,596,783.05	Foreign Contribution	31,776,813.22	
<b>To To Depreciations</b>	<b>414,612.52</b>	<b>By Bank Interest</b>	<b>276,525.00</b>	<b>455,073.80</b>
		Indian Contribution	178,548.80	
		Foreign Contribution		
<b>To Excess of Income Over Expenditures</b>	<b>3,756,359.67</b>	<b>By OTHER RECEIPTS</b>	<b>608,921.59</b>	<b>612,113.59</b>
		Indian Contribution	3,192.00	
		Foreign Contribution		
<b>Total</b>	<b>47,567,478.28</b>	<b>Total</b>		<b>47,567,478.28</b>

Subject to our separate report of eventdate attached herewith.  
for : SUDHINDRA JAIN & CO.  
Chartered Accountants

*(Signature)*

(G.K.SUKLA)  
Partner

PLACE : KANPUR  
DATED : 31.08.2018

FOR : PARMARTH SAMAJ SEVI SANSTHAN





**PARMARTH SAMAJ SEVI SANSTHAN**  
H.O. Mona house, Churkhi Road, Orail(Jaloun)

**Consolidated Fixed Schedule of Fixed Assets as on 31st March 2018**

S. No.	Particulars	Rate of Intt	W.D.V as on 01.04.2017	Additions Before 30.09.2017	Additions After 30.09.2017	Total	Sale/ Deduction	Total	Depreciator for the year	W.D.V. As on 31.03.2018
1	Camera	15%	35057.52	0.00	26780.00	61837.52	0.00	61837.52	7267.13	54570.39
2	Computers & Printer Cycle	40%	63300.08	4900.00	0.00	68200.08	0.00	68200.08	27280.03	40920.05
3	Fax Machine	15%	7985.77	0.00	0.00	7985.77	0.00	7985.77	1197.87	6787.90
4	Furniture & Fixtures	15%	722.00	0.00	0.00	722.00	0.00	722.00	108.30	613.70
5	Furniture & Fixtures(EU)	10%	220365.51	37700.00	44000.00	302065.51	0.00	302065.51	28006.55	274058.96
6	Machine & Tools(Knopy Generator	10%	160947.00	0.00	0.00	160947.00	0.00	160947.00	16094.70	144852.30
7	Machine & Tools(Knopy Generator	15%	147029.00	0.00	0.00	147029.00	0.00	147029.00	22054.35	124974.65
8	Generator	15%	2283.99	0.00	0.00	2283.99	0.00	2283.99	342.60	1941.39
9	Inventor	15%	50604.41	0.00	32000.00	82604.41	0.00	82604.41	9990.66	72613.75
10	Moped	15%	8935.01	0.00	0.00	8935.01	0.00	8935.01	1340.25	7594.76
11	Motor Cycle	15%	76886.59	0.00	0.00	76886.59	0.00	76886.59	11532.99	65353.60
12	Refrigerator	15%	1058.01	0.00	0.00	1058.01	0.00	1058.01	158.70	899.31
13	Musical Instruments	15%	1351.99	0.00	0.00	1351.99	0.00	1351.99	202.80	1149.19
14	Book Self	15%	2628.01	0.00	0.00	2628.01	0.00	2628.01	394.20	2233.81
15	Immovable Property	0	911700.00	0.00	0.00	911700.00	0.00	911700.00	0.00	911700.00
16	Engg Survey Equipments	15%	1339.77	0.00	0.00	1339.77	0.00	1339.77	200.97	1138.80
17	LCD Monitor	15%	11347.11	0.00	0.00	11347.11	0.00	11347.11	1702.07	9645.04
18	Jeep Bolero New(EU)	15%	188575.00	0.00	0.00	188575.00	0.00	188575.00	28286.25	160288.75
19	Bolero(Contributed to EU)	15%	84621.78	0.00	0.00	84621.78	0.00	84621.78	12693.27	71928.51
20	Vehicle	15%	0.00	0.00	1127949.00	1127949.00	0.00	1127949.00	84596.18	1043352.83
21	TV and Dvd	15%	2171.66	0.00	22000.00	24171.66	0.00	24171.66	1975.75	22195.91
22	Kitchen & DrinkWater Equip	15%	11861.36	0.00	0.00	11861.36	0.00	11861.36	1779.20	10082.16
23	Office Equipments	15%	11861.36	5100.00	0.00	16961.36	0.00	16961.36	2544.20	14417.16
24	Patient Care Equipments	15%	35602.15	0.00	0.00	35602.15	0.00	35602.15	5340.32	30261.83
25	Electrical Equipments	15%	13491.13	2380.00	0.00	15871.13	0.00	15871.13	2380.67	13490.46
26	Mike	15%	7905.00	0.00	0.00	7905.00	0.00	7905.00	1185.75	6719.25
27	Air Conditioner	15%	6090.98	0.00	0.00	6090.98	0.00	6090.98	913.65	5177.33
28	Surgical Equipments	15%	14877.18	0.00	0.00	14877.18	0.00	14877.18	2231.58	12645.60
29	Bed, Mattress, Linen Etc	15%	2646.48	0.00	0.00	2646.48	0.00	2646.48	396.97	2249.51
30	Printer(EU)	15%	33404.52	0.00	0.00	33404.52	0.00	33404.52	5010.68	28393.84
31	Laptop	15%	3817.99	0.00	0.00	3817.99	0.00	3817.99	572.70	3245.29
	Grand Total	40%	2120646.36	364580.00	1307529.00	3792755.36	0.00	3792755.36	414612.52	3378142.84

Subject to our separate report of eventdate attached herewith.

for : SUDHINDRA JAIN & CO.,

Chartered Accountants

FOR : PARMARTH SAMAJ SEVI SANSTHAN

(Gopal Krishna SUKLA)  
Partner

PLACE : KANPUR  
DATED : 31.08.2018

(Secretary)  
SECRETARY