



SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

SHOP NO.: 11, BADRI NATH SHANTI KATRA
PANDEYPUR, VARANASI, U.P.-221002
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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 of institutions.

We have examined the balance sheet of **SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAMITI, PAN NO. AAATP2313H** Post: Rasara, Dist.: Ballia (U.P.) as at 31st March, 2020 and Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

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 Account have been kept by the head office and the branches of the above named institutions visited by us so far as appears from our examination of books and proper returns adequate for purposes of audit have been received from branches not visited by us, subject to the comments given below:


In our opinion and the best of our information and according to explanations 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 31st March, 2020 and
2. In the case of the Income and Expenditure account of the Income of its accounting year ending on 31st March, 2020.

FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: VARANASI
DATED: 14.09.2020




(S.K. GUPTA)
PROPRIETOR

STATEMENT OF PARTICULARS
APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

Amount of income of the previous year applied to charitable or religious purpose in India during the year.:	Rs. 4,67,63,074.25
1. 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 purpose in India during the previous year.	NIL
2. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 25 percent of the income derived from property held under trust wholly for such purpose.	NIL
3. Amount of income eligible for exemption under section 11(1) (c) (give details)	NIL
4. 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
5. 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.	NIL
6. 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.	NIL
7. Whether ,during the previous year , any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year:-	NIL
(a) has been applied for purposes other than charitable of religious purpose or has cashed to be accumulated or set apart for application there to or	



(b) has cased to remain invested in any security referred to in section 11(2) (b) (ii) or deposited in any account referred to in section 11(2) (b)(ii) or section 11(2) (b) (iii) ,or

NIL

(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, the details thereof

NIL

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, 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 or the amount, rate of interest charged and the nature of security, If any.

NIL

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

NIL

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

NIL

4. Whether the service 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

NIL

5. Whether any share, security or other property was purchases by or on behalf or the 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 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 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.	NIL
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	NIL

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

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

-NIL-

**FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS**

PLACE: VARANASI.
DATED: 14.09.2020



(Signature)
**(S.K. GUPTA)
PROPRIETOR**

SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAMITI
(CONSOLIDATED)
POST: RASARA, DISTT.: BALLIA (U.P.)

Balance Sheet as on 31st March, 2020


LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>INSTITUTION FUND:</u>		<u>FIXED ASSETS</u>	
Opening Balance	47,246,961.03	(As per annexure 'A' annexed)	32,764,078.00
Add: Excess of Income over Expenditure	1,035,773.05 48,282,734.08	<u>CURRENT ASSETS:</u>	
<u>CURRENT LIABILITIES:</u>		<u>CASH & BANK BALANCES:</u>	
Creditors	1,346,988.00	Cash in hand (As certified by Secretary)	274,233.12
		Bank Balances	967,224.74
		<u>ADVANCES :</u>	3,659,242.00
		<u>INVESTMENT:</u>	11,964,944.22
TOTAL	49,629,722.08	TOTAL	49,629,722.08

As per our report annexed

FOR SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAMITI

FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: VARANASI.
DATED: 14.09.2020


(SECRETARY)
SHREE PHULEHARA SMRITI SIKSHA
PRASARINI SAMITI.
Kamtalla, Rasara, Ballia (U.P.)-221712




(S.K. GUPTA)
PROPRIETOR
UDIN- 20072550AAAABK8014

SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAMITI
(CONSOLIDATED)
POST: RASARA, DISTT.: BALLIA (U.P.)

Income and Expenditure account for the year ended 31st March, 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To School / College Running Expenses :-		By Donation	410,000.00
Ballika Inter College	1,379,719.80	By Interest Received	720,576.00
Mahila P.G. College	12,509,367.15	By Fees Received :-	
College of I.T.I	1,227,016.30	Ballika Inter College	903,031.00
Homeopathic Diploma College of Pharmacy	5,431,813.30	Mahila P.G. College	14,772,123.00
College of Pharmacy (B.P.H)	11,287,158.68	College of I.T.I	1,017,400.00
College of Polytechnic	11,392,629.15	Homeopathic Diploma College of Pharmacy	4,980,550.00
To Salary & Honorarium	120,000.00	College of Pharmacy (B.P.H)	11,781,430.30
To Printing & Stationery	10,250.00	College of Polytechnic	13,670,180.00
To Travelling Expenses	25,640.00		
To Meeting Expenses	14,380.00		
To Audit Fees	55,000.00		
To Awareness' Camp Expenses	18,750.00		
To Mobile Expenses	12,300.00		
To Plantation Expenses	21,690.00		
To Annual Function Expenses	20,830.00		
To Legal Expenses	25,000.00		
To Office Expenses	12,600.00		
To Bank Charges	2.87		
To Depreciation on Fixed Assets	3,655,370.00		
To Excess of Income over expenditure	1,035,773.05		
TOTAL	48,255,290.30	TOTAL	48,255,290.30

As per our report annexed

FOR SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAMITI

FOR SHASHI KANT GUPTA & ASSOCIATES
 CHARTERED ACCOUNTANTS

PLACE: VARANASI.
 DATED: 14.09.2020

(SECRETARY)

(S.K. GUPTA)
 PROPRIETOR

SHREE PHULEHARA SMRITI SIKSHA
 PRASARINI SAMITI
 Rasara, Ballia (U.P.)-221712



SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAMITI
(CONSOLIDATED)

POST: RASARA, DISTT.: BALLIA (U.P.)

Receipt & Payment Account for the Year ended 31st March, 2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	666,123.81	By Salary & Honorarium	120,000.00
To Donation	410,000.00	By Printing & Stationery	10,250.00
To Interest Received	720,576.00	By Travelling Expenses	25,640.00
		By Meeting Expenses	14,380.00
		By Audit Fees	55,000.00
		By Awareness Camp Expenses	18,750.00
		By Mobile Expenses	12,300.00
		By Plantation Expenses	21,690.00
		By Annual Function Expenses	20,830.00
		By Legal Expenses	25,000.00
		By Office Expenses	12,600.00
		By Bank Charges	2.87
		By C.C.TV Camera	229,675.00
		By Lab /Science Equipment Purchased	241,115.00
		By Library Books Purchased	242,637.00
		By Building Construction	2,315,500.00
		By F.D.R With Bank	627,885.00
		By Advances	68,204.00
		By Creditors	220,793.00
		By Computer	170,000.00
To Fees Received :-			
Ballika Inter College	903,031.00		
Mahila P.G. College	14,772,123.00		
College of I.T.I	1,017,400.00		
Homeopathic Diploma College of Pharmacy	4,980,550.00		
College of Pharmacy (B.P.H)	11,781,430.30		
College of Polytechnic	13,670,180.00		
		By School / College Running Expenses :-	
		Ballika Inter College	1,379,719.80
		Mahila P.G. College	12,509,367.15
		College of I.T.I	1,227,016.30
		Homeopathic Diploma College of Pharmacy	5,431,813.30
		College of Pharmacy (B.P.H)	11,287,158.68
		College of Polytechnic	11,392,629.15
		By Closing Balance	
		Cash in Hand	274,233.12
		Bank Balances	967,224.74
TOTAL	48,921,414.11	TOTAL	48,921,414.11

As per our report annexed

FOR SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAI

FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: VARANASI.
DATED: 14.09.2020

(SECRETARY)
Manager

(S.K. GUPTA)
PROPRIETOR

SHREE PHULEHARA SMRITI SIKSHA
PRASARINI SAMITI
Kantilla, Rasara, Ballia (U.P.)-221712



SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAMITI

(CONSOLIDATED)

POST: RASARA, DISTT:-BALLIA (U.P)

Balance Sheet Grouping as on 31st March, 2020

<u>PARTICULARS</u>	<u>AMOUNT</u>
<u>ADVANCES:</u>	
T.D.S. A.Y.2020- 2021	68,204.00
T.D.S. A.Y.2019- 2020	65,631.00
T.D.S. Upto A.Y.2017- 2018	164,998.00
T.D.S. A.Y.2018- 2019	60,409.00
Deposit with A.C.I.T., New Delhi	3,000,000.00
Deposit with A.P.J.A.K.T.U., Lucknow	300,000.00
TOTAL	<u>3,659,242.00</u>
<u>BANK BALANCES:</u>	
Head Office	127,063.41
Ballika Inter College	135,718.90
Mahila P.G. College	156,168.88
College of I.T.I	8,540.95
Homeopathic Diploma College of Pharmacy	152,862.95
College of Pharmacy (B.P.H)	209,565.55
College of Polytechnic	177,304.10
TOTAL	<u>967,224.74</u>
<u>INVESTMENT :</u>	
F.D. B.O.B. dt. 15.06.2012	250,000.00
F.D. B.O.B. dt. 15.06.2012	100,000.00
F.D.R. No. 4400 with Distt. Co-Operative Bank dt. 18.06.2002	8,000.00
F.D.R. No. 4399 with Distt. Co-Operative Bank dt. 18.06.2002	8,000.00
F.D.R. No. 4398 with Distt. Co-Operative Bank dt. 18.06.2002	9,000.00
F.D.R. No. 4549 with Distt. Co-Operative Bank dt. 20.12.2002	5,000.00
F.D.R. No. 4654 with Distt. Co-Operative Bank dt. 20.06.2003	200,000.00
F.D.R. No. 4548 with Distt. Co-Operative Bank dt. 20.12.2002	2,000.00
F.D. with Dt.24.10.2007, of Zila Sahkari Bank Ltd.	5,000.00
F.D.R. No. 024314 dt. 12.06.2008 of CBI	300,000.00
F.D.R. No. 024313 dt. 12.06.2008 of CBI	500,000.00
F.D.R. No. 062901 dt. 24.10.2008 of CBI	275,000.00
F.D. with Bank of Maharashtra dt. 20.04.2005	300,000.00



Manager

SHREE PHULEHARA SMRITI SHIKSHA
PRASARINI SAMITI

Kanpur, Rasara, Ballia (U.P.)-221712



F.D.with Ballia Gramin Gank dt. 12.04.2005	100,000.00
F.D. with Bank of Maharastra dt. 13.09.2004	500,000.00
F.D. with BOI A/c 690345110001490	300,000.00
F.D. with BOI A/c 690345110001489	500,000.00
F.D. with BOI A/c Dt.28.05.2010	200,000.00
F.D. with BOI A/c Dt.11.04.2014	375,000.00
F.D. with BOB A/c Dt. 29.02.2016	700,000.00
F.D. with BOB A/c Dt. 29.02.2016	500,000.00
F.D. with BOB A/c Dt. 29.02.2016	700,000.00
F.D. with BOB A/c Dt. 29.02.2016	500,000.00
F.D. with BOB A/c Dt. 04.03.2016	300,000.00
F.D. with BOB A/c Dt. 07.03.2017	425,000.00
F.D. with BOB A/c Dt. 25.05.2016	500,000.00
N.S.C. Old	46,000.00
F.D. with B.O.B dt. 18.08.2018	100,000.00
F.D. with B.O.B dt. 18.08.2018	300,000.00
Accrued Interest on F.D.R.	3,956,944.22

CREDITORS :

Atmaram Sharma & Sons	405,956.00
Kamana Enterprises	396,964.00
Audit Fees Payable	55,000.00
A.& .T. Scientific Industries	239,963.00
Rajendra Krira & Vigyan Kendra	214,430.00
ITech Ehome Computer Edu Sales & Services	34,675.00


TOTAL 11,964,944.22

TOTAL 1,346,988.00

CASH IN HAND .:

Head Office	24,827.00
Ballika Inter College	62,673.00
Mahila P.G. College	34,026.75
College of I.T.I	42,025.00
Homeopathic Diploma College of Pharmacy	13,045.00
College of Pharmacy (B.P.H)	29,634.37
College of Polytechnic	68,002.00

TOTAL 274,233.12


Manager
SHREE PURANANDA SMRITI SHIKSHA
SANGH SAMITI
Kumbhilla, Palsara, Ballia (U.P)-221712



SHREE PHULEHARA SMRITI SIKSHA PRASARINI SAMITI
(CONSOLIDATED)

POST: RASARA, DISTT.: BALLIA (U.P.)

Annexure "A" of Fixed Assets as on 31st March, 2020

PARTICULARS	OPENING BALANCE	ADDITION		TOTAL	RATE	DEPRECIATION	BALANCE AS ON 31.03.2020
		Before 03/10/19	After 03/10/19				
Land	4,122,820.00	-	-	4,122,820.00	-	-	4,122,820.00
Library Books	1,290,451.00	242,637.00	-	1,533,088.00	15%	229,963.00	1,303,125.00
Air Conditioner	150,891.00	-	-	150,891.00	15%	22,634.00	128,257.00
Generator	49,689.00	-	-	49,689.00	15%	7,453.00	42,236.00
Furniture	993,346.00	-	-	993,346.00	10%	99,335.00	894,011.00
Building	20,719,155.00	1,286,900.00	1,028,600.00	23,034,655.00	10%	2,252,036.00	20,782,619.00
Computer	126,395.00	170,000.00	-	296,395.00	40%	118,558.00	177,837.00
Vehicle	274,322.00	-	-	274,322.00	15%	41,148.00	233,174.00
Lab / Science Equipment	5,249,505.00	241,115.00	-	5,490,620.00	15%	823,593.00	4,667,027.00
Water Coller	107,278.00	-	-	107,278.00	15%	16,092.00	91,186.00
C.C. T.V. Camera	136,669.00	91,100.00	138,575.00	366,344.00	15%	44,558.00	321,786.00
TOTAL	33,220,521.00	2,031,752.00	1,167,175.00	36,419,448.00		3,655,370.00	32,764,078.00



(Signature)

Manager
SHREE PHULEHARA SMRITI SIKSHA
PRASARINI SAMITI
Kamtalia, Rasara, Ballia (U.P.)-221712