



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 DR SHAMBHUNATH SINGH RESEARCH FOUNDATION AAATD5407A [name and PAN of the trust or institution] as at 31/03/2021 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 institution 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 institution as at 31/03/2021
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2021

The prescribed particulars are annexed hereto.

Place :Varanasi
Date : 27/12/2021
UDIN : 22076097AAAABE4273

For K.K. Singh & Associates
Chartered Accountants

(Krishna Kumar Singh)
Partner

Membership No: 076097
Registration No: 0007205C



**ANNEXURE
STATEMENT OF PARTICULARS**

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.	8519784
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 charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart 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 Wholly for such purposes.	497816
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
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 of 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.	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 under section 11(B)? If so, the details thereof.	NA
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 purpose 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 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.	NO
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.	NO



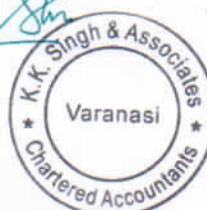
ANNEXURE
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5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	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 under section 11(B)? If so, the details thereof.	NA
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 purpose 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 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.	NO
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.	NO



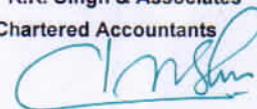
3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	As per annexure "A"
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any 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 institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
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.	NO
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.	NO

III. Investment 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 No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
Total			0	0	

Place : Varanasi
Date : 27/12/2021
UDIN : 22076097AAAABE4273

For K.K. Singh & Associates
Chartered Accountants



(Krishna Kumar Singh)

Partner

Membership No: 076097

Registration No: 0007205C



Annexure "A"

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.

Details	Amount
Rajeev Kumar Singh Honorarium Fees(General Secretary)	144360
Roli Singh Salary (Wife of General Secretary)	230760
Roli Singh Rent	277200
Total	652320



Dr. SHAMBHUNATH SINGH RESEARCH FOUNDATION
C - 14/160, B - 2, SONIA, VARANASI

BALANCE SHEET AS ON 31st MARCH 2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND :			FIXED ASSETS :		
Opening Balance	1325355.53		S. R. F. (F.A)		583284.00
Less : Excess of Expenditure Over Income	<u>497815.67</u>	1823171.20	A. N. M.		268737.35
			Plan International(India)		1687900.00
CORPUS FUND :			Cry		446480.00
Opening Balance	1407078.19		Open Shelter		498233.00
Add: Donation	0.00				
Add: Bank Interest	<u>34692.00</u>	1441770.19	CURRENT ASSETS :		
CAPITAL GRANT IN :			Grant Receivables :		
Grant from Plan Internation(India)		1687900.00	N.C.L.P. Varanasi	206448.00	
Acharya Narendra Dev Museum		277000.00	FCC	144000.00	
Cry		446480.00	Open Shelter	<u>2381251.00</u>	2731699.00
Open Shelter		498233.00	CRY(FC)		147219.00
			TDS		21000.00
CURRENT LIABILITIES			CASH & BANK BALANCES :		
Sundry Creditors for Exps.			Cash in hand		8086.00
(As per schedule "B")		2922952.00	Allahabad Bank C/FA/C 15580		1068389.00
Grant in Advance			Allahabad Bank F. C. A/c		227214.82
CRY(Second receipt)	15859.00		Allahabad Bank 11765		1412588.71
Plan International(India)	400.68		State Bank of India A/c503756 C.L		31284.19
Sattava Project	<u>21000.00</u>	37259.68	Allahabad Bank 11168(Mess A/C)		2651.00
		<u>9134766.07</u>			<u>9134766.07</u>

As per Separate Report of even date attached.

For - K.K. Singh & Associates
Chartered Accountants


Secretary

Dr. Shambhunath Singh Research Foundation (S.R.F.)
C.14/160 B-2, Dr. Shambhunath Singh Lane
Sonia, Varanasi-221010

Date : 27.12.2021
Place : Varanasi



Dr. SHAMBHUNATH SINGH RESEARCH FOUNDATION
C - 14/160, B - 2, SONIA, VARANASI

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

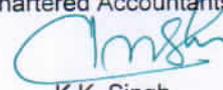
EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charge	191.00	By Grant in Aid :	
" Legal Exp.	16700.00	Plan International(India)	4443365.32
" Audit Fees	7500.00	CRY	1826591.00
" Depreciation on SRF Assets	54368.00	Bank Interest (FCRA)	21742.00
" Misc Expenses	49298.00		
" Electricity Expenses	9600.00		
" Kovid 19 Relief Expenses	175000.00		
" FCC Grant written off	11701.00		
" Arushi reimbursement	128740.00	Open Shelter	1218088.00
" PROGRAME EXPENSES :		FCC	288000.00
Open Shelter	1353432.00	Sattava Project	108000.00
FCC	320167.00	Donation	902822.50
Sattava Project	108000.00	Membership Fees	33000.00
		Bank Interest (General)	35089.00
Plan International(India)	4443365.32	" Arushi reimbursement	128740.00
CRY	1826591.00	" Misc Income	12161.84
Bank Charge	1297.67		
SRF DonationProg Expenses	13833.00		
" Exces of Expenditure over Income	497815.67		
	<u>9017599.66</u>		<u>9017599.66</u>

As per Separate Report of even date attached.


Secretary

Dr. Shambhunath Singh Research Foundation (S.R.F.)
C.14/160 B-2, Dr. Shambhunath Singh Lane
Sonia, Varanasi-221010

For - K.K. Singh & Associates
Chartered Accountants


K.K. Singh
(PARTNER.)

Date : 27.12.2021
Place : Varanasi



SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021

SCHEDULE "B" OF SUNDRY CREDITOR'S FOR EXP. :

CRY Expenses FC A/C				174682.00
N.C.L.P. Varanasi				97301.00
Open Shelter				2477485.00
FCC Project				130000.00
Sathawa Project (TDS Payable)				2784.00
Arushi Program Reimbursement Expenses Payable				28200.00
K.K.Singh & Associates				12500.00
			TOTAL	2922952.00

SCHEDULE "D" OF FIXED ASSETS (A.N.M.) :

Display Work				80185.65
Lab Equipments				7795.00
Museum Equipments				155856.70
Purchase of Art Object				24900.00
			TOTAL	268737.35

SCHEDULE "G" OF FIXED ASSETS (PLAN INTERNATIONAL(INDIA)) :

Table & Almirah				46193.00
Weighing Machine				3900.00
Fan				11250.00
White Board				2070.00
Computer				124350.00
Camera				80180.00
Chairs				24575.00
Water Pump				5000.00
Invertor with Battery				35500.00
File Cabinet				13000.00
Motarcycle				93889.00
Water Testing Equipment				12000.00
Anta Chakki				52500.00
Pump Set				52150.00
Almirah				42741.00
Projector				28000.00
Printer & Scanner				14400.00
Water Dispenser				8300.00
Generator 10KVA				115530.00
Sewing Machine				7900.00
TV/ VCD				18500.00
Embroidery Machine				13000.00
Hard Disk				4700.00
Loom(Verticle Handloom)				670948.00
Tablet(Samsung) 13 Piece				207324.00

TOTAL 1687900.00

(Handwritten Signature)



SCHEDULE "H" OF FIXED ASSETS CRY:

Computer					239919.00
Printer & Scanner					10900.00
UPS					9000.00
Tablet 4G					93430.00
Projector with Screen					33100.00
Router Data 4G & Dongle					3799.00
Invertor with Battery					35100.00
Furniture					6532.00
Portable Hard Disk					4200.00
Water Cooler					10500.00

TOTAL 446480.00

SCHEDULE "I" OF FIXED ASSETS OPEN SHELTER:

Utensils					43115.00
Honda Genset					27970.00
Furniture					149549.00
Computer Desktop					61275.00
Printer & Scanner					12600.00
UPS					4838.00
Pen Tablet 1 Piece					5500.00
Camera					6800.00
Cooler					7816.00
Fan					10150.00
Fire Extinghment Equipment					3304.00
Laptop					41500.00
Projector					34499.00
Fridge					45400.00
Speaker Box					11090.00
Sports Material					20827.00
LCD TV					12000.00

TOTAL 498233.00



SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021

SCHEDULE "C" OF FIXED ASSETS (S.R.F.):

Assets	Op. Bal.		Addition		Sales	Total	Depreciation/ Discarded	Rate	W.D.V. as on 31.03.2021
	01.04.20	Before 3.10	After 3.10	After 03.10					
Furniture	59516.00		0.00	0.00		59516.00	5952.00	10%	53564.00
Camera	13047.00		0.00	0.00		13047.00	1957.00	15%	11090.00
Computer & Software	28447.00		0.00	0.00		28447.00	11379.00	40%	17068.00
Misc. Assets	49792.00		0.00	0.00		49792.00	4979.00	10%	44813.00
Motor Cycle(Transfer)	3937.00		0.00	0.00		3937.00	591.00	15%	3346.00
Mobile(Transfer)	984.00		0.00	0.00		984.00	148.00	15%	836.00
Display Board(Transfer)	1862.00		0.00	0.00		1862.00	279.00	15%	1583.00
Land at Bhadohi	263050.00		0.00	0.00		263050.00	0.00	0%	263050.00
Sewing Machine	263.00		0.00	0.00		263.00	39.00	15%	224.00
Utensils	667.00		0.00	0.00		667.00	100.00	15%	567.00
Shifsa Assets	22148.00		0.00	0.00		22148.00	3322.00	15%	18826.00
Printer	15413.00		0.00	0.00		15413.00	1156.00	8%	14257.00
Pact Internation	28546.00		0.00	0.00		28546.00	4282.00	15%	24264.00
Plan India (Dhoop Chhanv)	7221.00		0.00	0.00		7221.00	1083.00	15%	6138.00
Air Conditioner/ Cooler	34101.00		0.00	0.00		34101.00	5115.00	15%	28986.00
Utensils	9225.00		0.00	0.00		9225.00	1384.00	15%	7841.00
Fan	4584.00		0.00	0.00		4584.00	688.00	15%	3896.00
Gyaser	2440.00		0.00	0.00		2440.00	366.00	15%	2074.00
Furniture & Fixtures	46262.00		0.00	0.00		46262.00	4626.00	10%	41636.00
Invertor & Battery	37140.00		0.00	0.00		37140.00	5571.00	15%	31569.00
Chakki	9007.00		0.00	0.00		9007.00	1351.00	15%	7656.00
Total	637652.00	0.00	0.00	0.00	0.00	637652.00	54368.00		583284.00

Chakki

