

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

Accounting Year : 2019 - 20
 Assessment Year : 2020 - 21

PAN NO : AAAAG7114J
 Status: AOP(TRUST)

COMPUTATION STATEMENT

	Amount	Amount	Amount
Gross Income received by the Trust (As Per Income and Expenditure Account)			2713665
<u>Application by way of Revenue Expenses :</u>			
Less : Establishment & Administrative Expenses		940218	
Less : Application towards object of the Society as per Income and Expenditure Account: General Public Utility	1783396	1783396	2723614
Total Income is:			NIL

Note 1: No Tax is payable since the total income is NIL

Note 2: Capital Expenditure: NIL

Note 3: Details of Set Apart u/s 11(2) in last 5 years:

Financial Year	Amount	Utilised		Balance	Purpose
		Financial Year	Amount		
2014-15	-	-	-	-	
2015-16	-	-	-	-	
2016-17	-	-	-	-	
2017-18	-	-	-	-	
2018-19	-	-	-	-	

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

Accounting Year : 2019 - 20

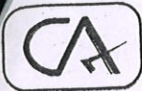
PAN NO : AAAAG7114J

Assessment Year : 2020 - 21

Status: A.O.P (TRUST)

Summary of Establishment & Administrative Expenses

	Amount	Amount
Establishment & Administrative Expenses		
1 Rents		327585
2 Repair and Maintenance		
3 Compensation to Employees		
a) Accountant		84000
4 Insurance		
5 Workmen and staff welfare expenses		
6 Entertainment and Hospitality		
7 Advertisement		-
8 Professional/Consultancy fees/ Fee for technical services		-
9 Conveyance and travelling expenses other than on foreign travel		206657
10 Remuneration to Trustee		92400
11 Rates and Taxes, paid or payable to Government or any local body (excluding taxes on income)		-
12 Interest		-
13 Audit fee		21830
14 Depreciation and amortisation cost of which is not already claimed as application in same or any other previous year		-
15 Other Expenses		
a) Celebration & Functions	-	
b) Seminar, Meeting Etc.	-	
c) Postage & Telephone	153	
d) Tea & Refreshments	162879	
e) Printing & Stationery	44714	
f) Honorarium	-	
g) Miscellaneous	-	207746
Total Establishment & Administrative Expenses :		940218



FORM 10 B
(See rule 17B)

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

We have examined the Consolidated Balance Sheet of **GRASSROOT : OPP. SENG KHASI DORBAR : MAWKHAR MAIN ROAD : SHILLONG**, as at 31.03.2020 and the consolidated Income & Expenditure Account and Receipts & Payments Account for the year ended on that date which are in agreement with the books of account maintained by the said trust/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 accounts have been kept by the head office and the branches of the above named trust/institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purpose of audit have been received from branches not visited by us subject to the comments given below :

Comments: NIL

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 Consolidated Balance Sheet of the state of affairs of the above named trust/institution as at 31st March 2020.

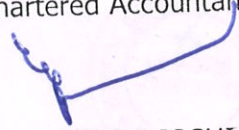
AND

- ii) In the case of the Income and Expenditure Account of the excess of expenditure over income of its accounting year ending on 31st March 2020.

The prescribed particulars are annexed hereto:

for KIRON JOSHI & ASSOCIATES
Chartered Accountants.




KIRON JOSHI
(Membership No.051046)
UDIN:20051046AACPY6946

Place: Shillong
Date: 28.08.2020

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 | ₹2713665 |
| 2 Whether the trust/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. | NIL |
| 3 Amount of income accumulated or set apart/finally set apart 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 wholly/in part only for such purposes. | NIL |
| 4 Amount of income eligible for exemption under section 11(I)(c)(Give details) | 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) | NIL |
| 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. | 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 any 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 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 or religious purposes or has ceased to be accumulated or set apart for application thereto,or | NIL |
| (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 | NIL |
| (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. | NIL |



II APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13

- 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 persons 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 trust/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, allowances or otherwise? If so, give details: Yes

Ms. Mayfereen Ryntathiang, President ₹. 92,400/-
- 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 remuneration or compensation received, if any No
- 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 No
- 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 No
- 7 Whether any income or property of the trust/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 No
- 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. No

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

Sl. No.	Name and address of the concern	Whether the concern is a company no. & 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
	-----NIL-----				

Place: Shillong
Date: 28.08.2020

for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI.
(Membership No.051046)
UDIN:20051046AAACPY6946

CONSOLIDATED BALANCE SHEET AS AT 31.03.2020

Place : Shillong
Date : 28.08.2020



KIRON JOSHI
(Membership No. 051046)
UDIN:20051046AAACPY6946

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

EXPENDITURE		INCOME	
<u>PROJECT ACCOUNT:</u>		Project Receipts :	
1.CASA		a) CASA:	
a) Orientation Programme:	54790.00	Fund received from CASA,	
b) Baseline Survey :	805.00	New Delhi	955500.00
c) PRA :	6000.00		
d) Awareness Programme :	31070.00	b) GEMS :	
e) Networking & Linkage with other :		Fund received from United States of	
Departments	220801.00	America	609378.00
f) Gender Mainstreaming :	5500.00		
g) Planning, Montoring & Evaluatio	15100.00	c) GIZ & IFS :	
h) Salary :	384800.00	Fund received from Bethany Society	763321.00
	718866.00		
		d) WID :	
2.NULM :		Fund received from International Women	
SHGs Entrepreneurship for Women	32729.00	Forum , PERU	204750.00
		e) NULM :	
3.GEMS :		Fund received from (SMB),	
Construction of School Multipurpose		Shillong Municipal Board ,Shillong	51700.00
in Umroi Madan Ri- bhoi :	583267.00		
		Board Membership Fee	10500.00
4.GIZ :		Donation	110400.00
Construction of Bokashi Poultry		Interest Received	8116.00
and Piggery Shed	247589.00		
5.WID programme:	196534.00		
<u>LOCAL PROJECT A/Cs</u>			
Integrated Farming :			
Assessment	6480.00		
Board & Lodging	129993.00		
Contingencies	37260.00		
Mobilisation of trainers	9900.00		
Raw Materials	10479.00		
Rent/Stipend/Travel	204585.00		
Salary	158400.00		
Stationeries/ Supplies	17337.00		
Training Expenses	55212.00		
Travelling Expenses	45682.00		
Utility/Internet	35101.00		
	710429.00		
<u>Administrative Expenses :</u>			
Audit Fees	21830.00		
Bank Charges	3372.70		
Documentation Charges	3520.00		
Electricity Expenses	7386.00		
Internet Expenses	6020.00		
Printing & Stationery	8418.00		
Postage & Telephone	153.00		
Rent	123000.00		
Travelling Expenses	60500.00		
	234199.70		
Depreciation	14647.95	Excess of Expenditure over Income	24596.65
	₹ 2738261.65		₹ 2738261.65

Place : Shillong
Date : 28.08.2020

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants



KIRON JOSHI
(Membership No.051046)
UDIN:20051046AAACPY6946

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

RECEIPTS		PAYMENTS	
Opening Balance:		<u>PROJECT ACCOUNT:</u>	
Cash in hand	58570.00	1.CASA	
Cash at Bank:		a) Orientation Programme:	54790.00
SB Account with State Bank		b) Basedline Survey :	805.00
SBI A/c No. 30507995859	2768.45	c) PRA :	6000.00
SB Account with Bank of Baroda		d) Awareness Programme :	31070.00
A/c No. 00020100010274	47269.67	e) Networking & Linkage with other :	
SB Account with Allahabad Bank		Departments	220801.00
SBI A/c No. 50158655706	620.00	f) Gender Mainstreaming :	5500.00
	109228.12	g) Planning, Montoring & Evaluation :	15100.00
		h) Salary :	384800.00
Project Receipts :		i) Advances towards Programme & Activities	40000.00
a) CASA:			758866.00
Fund received from CASA, New Delhi	955500.00	2.NULM :	
		SHGs Entrepreneurship for Women	32729.00
b) GEMS :		3.GEMS :	
Fund received from United States of America	609378.00	Construction of School Multipurpose in Umroi Madan Ri- bhoi :	583267.00
c) GIZ & IFS :		Advances towards Programme & Activities	14408.00
Fund received from Bethany Society	763321.00		597675.00
d) WID :		4.GIZ :	
Fund received from International Women Forum , PERU	204750.00	Construction of Bokashi Poultry and Piggery Shed	247589.00
e) NULM :		5.WID programme:	196534.00
Fund received from (SMB), Shillong Municipal Board ,Shillong	51700.00		
Board Membership Fee	10500.00	<u>LOCAL PROJECT A/Cs</u>	
Donation	110400.00	Integrated Farming :	
Interest Received	8116.00	a) Revenue Expenditure	
		Assessment	6480.00
		Board & Lodging	129993.00
		Contingencies	37260.00
		Mobilisation of trainers	9900.00
		Raw Materials	10479.00
		Rent/Stipend/Travel	204585.00
		Salary	158400.00
		Stationeries/ Supplies	17337.00
		Training Expenses	55212.00
		Travelling Expenses	45682.00
		Utility/Internet	35101.00
			710429.00
Balance c/o	₹ 2822893.12	Balance c/o	₹ 2543822.00



Balance b/o

₹ 2822893.12

Balance b/o

₹ 2543822.00

b) Advances:

Advance given to programme		
Co-ordinator	400.00	
Advance given to Senior Trainer	9263.00	
Advance given to programme		
Administrator	620.00	10283.00

Administrative Expenses :

Audit Fees	21830.00	
Bank Charges	3372.70	
Documentation Charges	3520.00	
Electricity Expenses	7386.00	
Internet Expenses	6020.00	
Printing & Stationery	8418.00	
Postage & Telephone	153.00	
Rent	123000.00	
Travelling Expenses	60500.00	
TDS	10888.00	245087.70

Closing Balance:

Cash in hand	791.00	
Cash at Bank:		
SB Account with State Bank		
SBI A/c No. 30507995859	16646.95	
SB Account with Bank of Baroda		
A/c No. 00020100010274	5089.47	
SB Account with Allahabad Bank		
SBI A/c No. 50158655706	1173.00	23700.42

₹ 2822893.12

₹ 2822893.12

Place : Shillong
Date : 28.08.2020

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants



[Signature]

KIRON JOSHI
(Membership No.051046)
UDIN:20051046AAACPY6946

GRASSROOT:
OPP.SENG KHASI DORBAR : MAWKHAR MAIN ROAD
SHILLONG

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE
YEAR ENDED 31.03.2020

1. The accounts are prepared on the basis of historical cost convention and on the accounting principles of a going concern. The income and expenditure are recognized on cash method of accounting.
2. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
3.
 - a) Fixed Assets have been stated at cost less depreciation
 - b) Depreciation have been provided on WDV method as per the rate and method prescribed in Income Tax Rules.
 - c) None of the assets have been revalued during the year.
4. Provision for retirement benefits to staff have not been made. The same will be charged off to accounts as and when paid.

