

Acknowledgement Number:741464610211022

Date of filing : 21-Oct-2022 *

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2022-23

PAN	AAAAG7114J		
Name	GRASSROOT		
Address	GRASSROOT , Opp SENG KHASI DORBAR , Shillong , EAST KHASI HILLS , Shillong G.P.O. , 21-Meghalaya , 91-India , 793001		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	741464610211022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

Income Tax Return submitted electronically on 21-Oct-2022 14:31:22 from IP address 171.78.239.201 and verified by MAYFEREEN RYNTATHIANG having PAN AKEPR2456H on 25-Oct-2022 using XNET9F77AI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAAAG7114J07741464610211022170651353BB77D9FEFAEAAD4E76A65A802373D21

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

**If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."*

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

Accounting Year : 2021 - 22
Assessment Year : 2022 - 23

PAN NO : AAAAG7114J
Status: AOP(TRUST)

COMPUTATION STATEMENT

	Amount	Amount	Amount
Gross Income received by the Trust (As Per Income and Expenditure Account)			5285489
<u>Application by way of Revenue Expenses :</u>			
Less : Establishment & Administrative Expenses		1095003	
Less : Application towards object of the Society as per Income and Expenditure Account: General Public Utility		3393170	
		4488173	
Less : Expenditure out of Amount set aside in F.Y 2020-21		1250000	
		3238173	
Application by way of Capital Expenditure (Note 2)		-	3238173
Less : Amount set apart u/s 11(2) of IT Act			2047316
			1430000
Less : Amount accumulated being less than 15% of ₹ 4190486/- u/s 11(1)(a) (after deducting Establishment and Administrative Expenses)			617316
			617316
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		
2016-17	-	-	-	-	
2017-18	-	-	-	-	
2018-19	-	-	-	-	
2019-20	-	-	-	-	
2020-21	1250000	2021-22	1250000	-	Social and Economic

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

Accounting Year : 2021 - 22

PAN NO : AAAAG7114J

Assessment Year : 2022 - 23

Status: A.O.P (TRUST)

<u>Summary of Establishment & Administrative Expenses</u>		
	Amount	Amount
Establishment & Administrative Expenses		32000
1 Rents		
2 Repair and Maintenance		
3 Compensation to Employees		240000
a) Accountant		25000
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		310430
10 Remuneration to Trustee		243547
11 Rates and Taxes, paid or payable to Government or any local body (excluding taxes on income)		-
12 Interest		-
13 Audit fee		16520
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	-	
d) Tea & Refreshments	28425	
e) Printing & Stationery	96581	
f) Honorarium	102500	
g) Miscellaneous	-	227506
Total Establishment & Administrative Expenses :		1095003



Kiron Joshi & Associates

Chartered Accountants

Regn. No. 313048 E

LDB Building : G S. Road, Shillong - 793 001, Phone : 2223727, Fax : (0364) 2224647, Email : kironjoshiassociates@gmail.com

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 31.3.2022 and the Income and 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 2022.

AND

- ii) In the case of the Consolidated Income and Expenditure Account of the Excess of Income over expenditure of its accounting year ending on 31st March 2022.

The prescribed particulars are annexed hereto:

Place: Shillong
Date: 27.09.2022

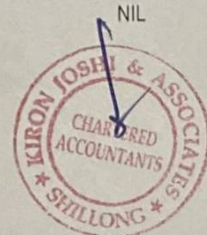
for KIRON JOSHI & ASSOCIATES
Chartered Accountants.



KIRON JOSHI
(Membership No.051046)
UDIN:22051046AVQRJB6543

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 | ₹3238173 |
| 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. | ₹617316 |
| 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) | ₹1430000 |
| 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. | Yes
Deposit with Bank |
| 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(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 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

Mayfereen Ryntathieng

₹243547
- 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 consideration paid. 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 received. 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 property so diverted. 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: 27.09.2022

for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI.
(Membership No.051046)
UDIN:22051046AVQRJB6543



GRASSROOT
OPP. SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

CONSOLIDATED BALANCE SHEET AS AT 31.03.2022

<u>LIABILITIES</u>		<u>ASSETS</u>	
<u>CAPITAL FUND :</u>		<u>FIXED ASSETS</u>	
Opening Balance	2133670.89	Furniture & Fixtures :	
(+) Excess of Income over expenditure	781539.35	Opening Balance	51255.00
	<u>2915210.24</u>	(-) Depreciation	<u>5126.00</u> 46129.00
(+) Income tax Refund (AY 20-21)	10890.00	Computer :	
	2926100.24	Opening Balance	203.00
		(-) Depreciation	<u>81.00</u> 122.00
		Office Equipments :	
		Opening Balance	70464.05
<u>TEMPORARY LOAN:</u>		(-) Depreciation	<u>10570.00</u> 59894.05
Per last A/c	5807.00		
		<u>CURRENT ASSETS :</u>	
		Cash in hand	74995.00
		Cash at Bank:	
		a) SB Account with State Bank of India	
		i) State Bank of India, Shillong	
		A/c No. 30507995859	1846638.09
		ii) State Bank of India, New Delhi	
		A/c No. 40178772272	524629.13
		b) SB Account with Bank of Baroda	
		A/c No. 00020100010274	124065.12
		c) SB Account with Allahabad Bank	
		A/c No. 50158655706	11049.85
		d) SB Account with YES Bank	
		A/c No. 015294600000631	<u>244385.00</u> 2825762.19
	<u>₹ 2931907.24</u>		<u>₹ 2931907.24</u>

Place : Shillong
Date : 27.09.2022

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

KIRON JOSHI
(Membership No.051046)
UDIN:22051046AVQRJB6543



CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

KIRON JOSHI
(Membership No.051046)
IN:22051046AVQRJB6543

Place : Shillong
Date : 27.09.2022

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

RECEIPTS		PAYMENTS	
Opening Balance:		<u>PROJECTS FUNDED with FC :</u>	
Cash in hand	24622.00	<u>A Revenue Expenses :</u>	
Cash at Bank:		1.AYNI (Schedule "A")	54500.00
a) SB Account with State Bank of India		2.EUROPEAN UNION (Schedule "B")	457052.36
A/c No. 30507995859	1866555.45	3.IIWF (Schedule "C")	234919.00
b) SB Account with Bank of Baroda		4.PAWANKA (Schedule "D")	1288178.00
A/c No. 00020100010274	120783.39	5.BFTW (Schedule "E")	847887.80
c) SB Account with Allahabad Bank			2882537.16
A/c No. 50158655706	341.00	<u>PROJECTS FUNDED LOCALLY :</u>	
d) SB Account with YES Bank		<u>Revenue Expenses</u>	
A/c No. 015294600000631	5254.00	1. Azim Premji Philanthropic Initiatives	
Project Receipts :		(Schedule "F")	1112773.00
a) AYNi:		2.NABARD (Schedule "G")	34870.00
Grant received from		3. Helping Hand Charitable Trust	
International Indigenous Women	1515723.00	(Schedule "H")	205400.00
Forum through its AYNi Fund, Peru		4. NSIL (Schedule "I")	54074.85
			1407117.85
b) European Union:		<u>Administrative Expenses :</u>	
Grant received from		Audit Fees	16520.00
Worldview Impact Foundation (WIF),		Bank Charges	4373.70
1-4 Pope Street, London SE13PR, UK	754588.13	Contingencies	43000.00
c) IIWF :		Fooding Expenses	4000.00
Grant in aid received from		Gifts	10200.00
International Indigenous Women's		Honorarium	62500.00
Forum Through its Strategic Program		Local Conveyance	170.00
AYNI-Fund, Horacio Urteaga 534-602,		Printing & Stationery	51424.00
Jesus Maria (Lima 11) Peru	236160.00	Refreshment	330.00
		Web Designing	6000.00
d) BFTW:			198517.70
Grant in aid received from BFTW, Germany	860777.00		
e) APPI :			
Grant received from Azim Premji			
Philanthropic Initiatives	1115000.00		
f) HHCT :			
Grant in aid received from			
Helping Hand Charitable Trust	208400.00		
g) NABARD:			
Grant in aid received from			
NABARD, Shillong	277370.00		
h) NSIL			
Grant in aid received from			
New State India Limited, Bengaluru	150000.00		

Balance c/o

7135573.97



Balance c/o 2446262.22 4488172.71

2:

Balance b/o

7135573.972446262.22 4488172.71

Membership Fee
Donation & Contribution
Income Tax Refund

6500.00 b) SB Account with Bank of Baroda
96594.93 A/c No. 00020100010274
10890.00 c) SB Account with Allahabad Bank
A/c No. 50158655706

124065.12

11049.85

Interest on :
Savings A/c

64376.00 d) SB Account with YES Bank
A/c No. 015294600000631

244385.00 2825762.19₹ 7313934.90₹ 7313934.90

Place : Shillong
Date : 27.09.2022

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



KIRON JOSHI
(Membership No.051046)

UDIN:22051046AVQRJB6543

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

SCHEDULES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENT

SI No	Particulars	Capital Expenses	Revenue Expenses	Total
1	Schedule A : AYNi			
	1.1 Workshops with Allied Department & Seminars	-	2000.00	2000.00
	6.1 Personal Expenses	-	52500.00	52500.00
	Total ₹		54500.00	54500.00
2	Schedule B : EUROPEAN UNION			
	2.1 Information (Identification of Entrepreneurs)	-	5550.00	5550.00
	3.2 Visa Insurance	-	25000.00	25000.00
	Administrative Personel Cost	-	73000.00	73000.00
	Mobilities Travel	-	197500.00	197500.00
	Programme Personal Cost	-	156002.36	156002.36
	Total ₹	-	457052.36	457052.36
3	Schedule C : IIWF			
	3.1 Travel Fee for Participants	-	26100.00	26100.00
	3.2 Travel of Team (Field Visit)	-	43500.00	43500.00
	3.3 Travel of Team During Workshop	-	5000.00	5000.00
	3.4 Food and Lodging for Personnel	-	7600.00	7600.00
	4.1 Stationery, Phones,Xerox, Certificates etc	-	2720.00	2720.00
	4.2 Printing of Booklets	-	31274.00	31274.00
	5.1 Video Documentation	-	40000.00	40000.00
	6.1 Follow Up & Monitoring	-	1500.00	1500.00
	6.3 Hiring of Hall for Training	-	16500.00	16500.00
	6.4 Refreshments	-	28095.00	28095.00
	6.5 Hiring of Sound System	-	24150.00	24150.00
	7.1 Administrative Expenses	-	8480.00	8480.00
	Total ₹	-	234919.00	234919.00
4	Schedule D : PAWANKA			
	1.1 Programme Co-ordinators	-	432000.00	432000.00
	1.2 Programme Officer	-	180000.00	180000.00
	1.2 Asst. Programme Officer	-	156000.00	156000.00
	1.3 Field Associates	-	160000.00	160000.00
	1.4 Accountant	-	132000.00	132000.00
	2.1 Session of Traditional Knowledge	-	7190.00	7190.00
	2.2 Transit Field Walks and Land Mapping	-	11742.00	11742.00
	2.3 Gender Session	-	13752.00	13752.00
	2.4 Setting up of Registered Women SHG	-	15446.00	15446.00
	2.6 Capacity Building Session	-	2060.00	2060.00
	2.7 Training Session	-	12252.00	12252.00
	2.8 Sessions with Local Heads	-	10380.00	10380.00
	Total c/f	-	1132822.00	1132822.00



	Total b/f	-	1132822.00	1132822.00
	3.1 Programme Director	-	40047.00	40047.00
	3.3 Financial Expert	-	6000.00	6000.00
	4.1 Travel	-	29480.00	29480.00
	4.2 Accomodation and Food	-	1280.00	1280.00
	8.1 Utilities/Internet/Electricity	-	35386.00	35386.00
	8.2 Stationeries	-	11163.00	11163.00
	8.3 Office Rent	-	32000.00	32000.00
	Total ₹	-	1288178.00	1288178.00
5	Schedule E : BFTW			
	1.1 Strengthening of CBO,PIO's & Existing Institution	-	51250.00	51250.00
	1.2 Skill Building, Tech Training on Livelihood	-	60329.00	60329.00
	1.3 Advocacy, Networking & Alliance Building	-	83074.00	83074.00
	1.8 Covid Intervention	-	125094.00	125094.00
	2.1 Personel Cost	-	413000.00	413000.00
	2.2 Personel Cost (Admin)	-	92500.00	92500.00
	3 Coordination and Administration	-	22640.80	22640.80
	Total ₹	-	847887.80	847887.80
6	Schedule F : AZIM PREMJI PHILANTHROPIC INITIATIVES			
	a) Volunteers Honorarium	-	40000.00	40000.00
	b) Purchases of Dry Ration Kits	-	1072773.00	1072773.00
	Total ₹	-	1112773.00	1112773.00
7	Schedule G : NABARD			
	a) Pretraining Survey, Inauguration & Valediction	-	20500.00	20500.00
	b) Workshop on Enterprise Development	-	14370.00	14370.00
	Total ₹	-	34870.00	34870.00
8	Schedule H : HHCT			
	a) Contingencies	-	20920.00	20920.00
	b) Local Conveyance	-	8680.00	8680.00
	c) Materials for Corona Centre	-	175800.00	175800.00
	Total ₹	-	205400.00	205400.00
9	Schedule I : NSIL			
	1.A FGD with Women	-	12288.00	12288.00
	Administrative Expenses	-	1786.85	1786.85
	Personnel Cost	-	40000.00	40000.00
	Total ₹	-	54074.85	54074.85
	Grand Total ₹	-	4289655.01	4289655.01



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

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE
YEAR ENDED 31.03.2022

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.
3. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
4.
 - 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.
5. Provision for retirement benefits to staff have not been made. The same will be charged off to accounts as and when paid.

