



**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 31/03/2020 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 31/03/2020
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2020

The prescribed particulars are annexed hereto.

For K.K. Singh & Associates  
Chartered Accountants

  
(Krishna Kumar Singh)  
Partner

Membership No: 076097  
Registration No: 007205C

Place :Varanasi  
Date : 20/10/2020  
UDIN : 20076097AAAAGR3603



**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.	<b>17386201</b>
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.	<b>No</b>
3.	Amount of income Finally 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.	<b>228551</b>
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>No</b>
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)	<b>0</b>
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.	<b>NA</b>
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.	<b>No</b>
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	<b>No</b>
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	<b>No</b>
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	<b>No</b>

**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.	<b>NO</b>
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.	<b>NO</b>



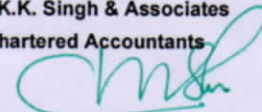


3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	As per annexure "A"
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together 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	

For K.K. Singh & Associates  
Chartered Accountants



(Krishna Kumar Singh)  
Partner

Membership No: 076097

Registration No: 007205C

Place :Varanasi

Date : 20/10/2020

UDIN : 20076097AAAAGR3603



**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	Secretary	Salary/ Honarium	465900
Rolee Singh	Wife of Secretary	Salary	269000
Rolee Singh	Wife of Secretary	Rent	36000
<b>Total</b>			<b>770900</b>

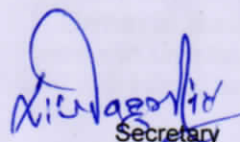


**Dr. SHAMBHUNATH SINGH RESEARCH FOUNDATION**  
C - 14/160, B - 2, SONIA, VARANASI

**BALANCE SHEET AS ON 31st MARCH 2020**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>GENERAL FUND :</b>			<b>FIXED ASSETS :</b>		
Opening Balance	1096804.53		S. R. F. (F.A)		637652.00
Less : Excess of Expenditure Over Income	<u>228551.00</u>	1325355.53	A. N. M.		268737.35
			Plan International(India)		1687900.00
<b>CORPUS FUND :</b>			Cry		446480.00
Opening Balance	1316073.19		Open Shelter		498233.00
Add: Donation	55000.00				
Add: Bank Interest	<u>36005.00</u>	1407078.19	<b>CURRENT ASSETS :</b>		
<b>CAPITAL GRANT IN :</b>			<b>Grant Receivables :</b>		
Grant from Plan Internation(India)		1687900.00	N.C.L.P. Varanasi	206448.00	
Acharya Narendra Dev Museum		277000.00	Jica	216689.00	
Cry		446480.00	FCC	155701.00	
Open Shelter		498233.00	Open Shelter	2333912.00	
<b>Unsecured Loan</b>			WFP Project	862050.00	
Gopal krishna Pandey	7000.00		Sattava Project	<u>54000.00</u>	3828800.00
Rama Shankar Jaiswal	<u>7000.00</u>	14000.00	Sathawa TDS (Ay2020-21)		21000.00
<b>CURRENT LIABILITIES</b>			<b>CASH &amp; BANK BALANCES :</b>		
<b>Sundry Creditors for Exps.</b>			Cash in hand		7736.00
(As per schedule "B" )		5006651.00	Allahabad Bank C/FA/C 15580		1047697.00
<b>Grant in Advance</b>			Allahabad Bank F. C. A/c		1616107.81
CRY	234858.00		Allahabad Bank 11765		1547029.21
Plan International(India)	<u>577376.00</u>	812234.00	State Bank of India A/c503756 C.L		18320.35
Sattava Project		129000.00	Allahabad Bank 11168(Mees A/C)		2565.00
SRF Other Grant Payable		24326.00			
		<u>11628257.72</u>			<u>11628257.72</u>

As per Separate Report of even date attached.

  
Secretary

**General Secretary**  
Dr. Shambhunath Singh Research Foundation  
C.14/160 B-2 Sonia, Varanasi-221010

For - K.K. Singh & Associates  
Chartered Accountants

  
K.K. Singh  
(PARTNER.)

Date : 20.10.2020  
Place : Varanasi





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

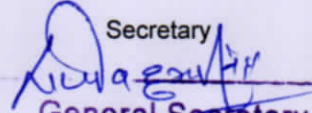
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charge	367.00	<b>By Grant in Aid :</b>	
" Legal Exp.	5000.00	Plan International( India)	6173255.00
" Audit Fees	7500.00	Other Grant	9732.00
" Depreciation on SRF Assets	68417.00	CRY	2304599.00
" Misc Expenses	18850.00	Bank Interest (FCRA)	6365.00
" Electricity Expenses	14292.00		
" Printing & Stationary	180.00		
<b>" <u>PROGRAMME EXPENSES :</u></b>		Open Shelter	1640465.00
Open Shelter	1824258.00	FCC	288000.00
FCC	320019.00	WFP Project	6555673.00
WFP Project	6555673.00	Sattava Project	81000.00
Sattava Project	81000.00	Donation	484601.00
Plan International( India)	6173255.00	Membership Fees	33000.00
CRY	2304599.00	Bank Interest ( General)	38062.00
Bank Charge	2072.00		
SRF DonationProg Expenses	10719.00		
" Exces of Expenditure over Income	228551.00		
	<u>17614752.00</u>		<u>17614752.00</u>

As per Separate Report of even date attached.

For - K.K. Singh & Associates  
Chartered Accountants

Date : 20.10.2020  
Place : Varanasi

Secretary  
  
**General Secretary**  
Dr. Shambhunath Singh Research Foundation  
C.14/160 B-2 Sonia, Varanasi-221010

  
K.K. Singh  
(PARTNER.)



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

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

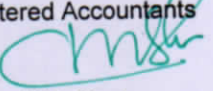
RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>To Balance B/d</b>		To Bank Charge	367.00
Cash in hand	27267.00	" Legal Exp.	5000.00
Allahabad Bank C/FA/C 15580	1043691.00	" Audit Fees	7500.00
Allahabad Bank F. C. A/c	1932590.81	" Misc Expenses	18850.00
Allahabad Bank 11765	512242.31	" Electricity Expenses	14292.00
State Bank of India A/c503756 C.L	26598.25	" Printing & Stationary	180.00
Allahabad Bank 11168(Mees A/C)	96924.00		
		<b>" PROGRAME EXPENSES</b>	
<b>" Grant in Aid :</b>		Open Shelter	860528.00
Open Shelter	330710.00	FCC	408343.00
FCC	372189.00	WFP United Nation	7720502.00
WFP United Nation	8533828.00	Sattava Project	81000.00
Sattava Project	135000.00		
		Plan International( India)	6362796.00
Plan International( India)	5914031.00	CRY	2292261.00
CRY	2404240.00	Bank Charge	2072.00
CRY Interest	14463.00	SRF DonationProg Expenses	10719.00
Other Grant	9732.00		
Bank Interest (FCRA)	6365.00	<b>Capital Expenditure-</b>	
		Battery purchase	21000.00
Donation	484601.00		
Membership Fees	33000.00	<b>" Balance c/d</b>	
Bank Interest ( General)	38062.00	Cash in hand	7736.00
SRF Other Grant Payable	24326.00	Allahabad Bank C/FA/C 15580	1047697.00
Corpus Donation	55000.00	Allahabad Bank F. C. A/c	1616107.81
Interest Corpus Fund	36005.00	Allahabad Bank 11765	1547029.21
Unsecured Loan received during year	14000.00	State Bank of India A/c503756 C.L	18320.35
		Allahabad Bank 11168(Mees A/C)	2565.00
	<u>22044865.37</u>		<u>22044865.37</u>

As per Separate Report of even date attached.

  
Secretary

**General Secretary**  
Dr. Shambhunath Singh Research Foundation  
C.14/160 B-2 Sonia, Varanasi-221010

For - K.K. Singh & Associates  
Chartered Accountants

  
K.K. Singh  
(PARTNER.)

Date : 20.10.2020  
Place : Varanasi





**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2020**

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

Assets	Op. Bal.	Addition		Sales	Total	Depreciation/ Discarded	Rate	W.D.V. as on
	01.04.19	Before 4.10	After 04.10					31.03.2020
Furniture	66129.00	0.00	0.00	0.00	66129.00	6613.00	10%	59516.00
Camera	15350.00	0.00	0.00	0.00	15350.00	2303.00	15%	13047.00
Computer & Software	47412.00	0.00	0.00	0.00	47412.00	18965.00	40%	28447.00
Misc. Assets	55324.00	0.00	0.00	0.00	55324.00	5532.00	10%	49792.00
Motor Cycle(Transfer)	4632.00	0.00	0.00	0.00	4632.00	695.00	15%	3937.00
Mobile(Transfer)	1158.00	0.00	0.00	0.00	1158.00	174.00	15%	984.00
Display Board(Transfer)	2191.00	0.00	0.00	0.00	2191.00	329.00	15%	1862.00
Land at Bhadohi	263050.00	0.00	0.00	0.00	263050.00	0.00	0%	263050.00
Sewing Machine	310.00	0.00	0.00	0.00	310.00	47.00	15%	263.00
Utensils	785.00	0.00	0.00	0.00	785.00	118.00	15%	667.00
Shifsa Assets	26057.00	0.00	0.00	0.00	26057.00	3909.00	15%	22148.00
Printer	16663.00	0.00	0.00	0.00	16663.00	1250.00	8%	15413.00
Pact Internation	33584.00	0.00	0.00	0.00	33584.00	5038.00	15%	28546.00
Plan India ( Dhoop Chhanv)	8495.00	0.00	0.00	0.00	8495.00	1274.00	15%	7221.00
Air Conditioner/ Cooler	40119.00	0.00	0.00	0.00	40119.00	6018.00	15%	34101.00
Utensils	10853.00	0.00	0.00	0.00	10853.00	1628.00	15%	9225.00
Fan	5393.00	0.00	0.00	0.00	5393.00	809.00	15%	4584.00
Gyaser	2871.00	0.00	0.00	0.00	2871.00	431.00	15%	2440.00
Furniture & Fixtures	51402.00	0.00	0.00	0.00	51402.00	5140.00	10%	46262.00
Invertor & Battery	22694.00	21000.00	0.00	0.00	43694.00	6554.00	15%	37140.00
Chakki	10597.00	0.00	0.00	0.00	10597.00	1590.00	15%	9007.00
<b>Total</b>	<b>685069.00</b>	<b>21000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>706069.00</b>	<b>68417.00</b>		<b>637652.00</b>





**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2020**

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

Plan International(India)				493981.00
CRY Expenses FC A/C				133179.00
N.C.L.P. Varanasi				97301.00
Open Shelter				2235625.00
Jica				216689.00
FCC Project				142000.00
WFP Project				1675376.00
K.K.Singh & Associates				12500.00
			TOTAL	5006651.00

**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
Embroidiery Machine				13000.00
Hard Disk				4700.00
Loom(Verticle Handloom)				670948.00
Tablet(Samsung) 13 Piece				207324.00

TOTAL 1687900.00



**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





