

**FORM NO.10B**  
**[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 institutions*

We have examined the Balance Sheet of PARIVAAR EDUCATION SOCIETY as at **31<sup>st</sup> March 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.

We obtained all the information and explanation 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 Trust so far as it appears from our examination of the books.

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 trust as at **31<sup>st</sup> March 2020**, and
- (ii) in the case of the Income & Expenditure account, the excess of income over expenditure of its accounting year ending on **31<sup>st</sup> March 2020**.

The prescribed particulars are annexed hereto.

Place: Kolkata  
Date: 14<sup>th</sup> October, 2020

For Jha Yadav & Co.  
Chartered Accountants  
Firm ICAI Registration No: 327725E

*A Yadav*

**A. Yadav**  
**Partner**  
**Membership No.064449**  
**UDIN No: 20064449AAAADO8809**



**ANNEXURE**  
**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.  | Rs. 401,321,135 |
| 2. | Whether the trust 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 / finally set apart 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 for such purposes. | Rs. 60,198,170  |
| 4. | Amount of income eligible for exemption under section 11 (1) (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.   | Not Applicable  |
| 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.     | No              |
| 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-   | ) No            |
|    | (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) 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   | )               |
|    | (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, details thereof.                    | )               |



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 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 trust 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. No
4. Whether the services of the trust 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 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 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 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 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, 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			
Total					

For Jha Yadav & Co.  
Chartered Accountants  
Firm ICAI Registration No: 327725E

*A Yadav*

A Yadav  
Partner  
Membership No.064449  
UDIN No: 20064449AAAADO8809

Place: Kolkata  
Date: 14<sup>th</sup> October 2020



PARIWAAR EDUCATION SOCIETY  
WEST BENGAL (CONSOLIDATED)  
BALANCE SHEET AS ON 31.03.2020

As at 31/03/2019	LIABILITIES	AMOUNT (Rs.)	As at 31/03/2020	As at 31/03/2019	ASSETS	AMOUNT (Rs.)	As at 31/03/2020
19,44,95,015	Opening Balance	19,44,95,015	19,44,95,015	9,29,50,715	FIXED ASSETS		12,60,59,415
19,44,95,015	Received during the year	-	-	31,53,52,575	Land	32,50,14,030	-
-	Closing Balance	-	-	58,49,410	Building	52,20,000	39,02,34,090
52,57,94,171	TRUST FUND	79,95,25,764	92,86,31,592	-	Advance to Vendors (for building purchase)	(Note-3)	-
21,37,31,593	Opening Balance	18,91,05,788	-	77,63,862	Vehicle	58,49,410	5,70,200
73,95,25,764	Add: Excess of income over Expenditure	-	-	-	Add: Purchase during the year	64,13,610	9,42,864
-	-	-	-	-	Less: Depreciation	9,42,864	54,70,746
35,400	CURRENT LIABILITIES	35,400	1,22,31,868	11,58,644	Furniture	77,63,862	79,23,701
2,36,70,152	Audit Fees Payable	1,20,15,022	-	-	Add: Purchase during the year	10,22,110	-
3,97,987	Sundry Creditors	1,81,447	-	-	Less: Depreciation	87,85,972	-
2,41,03,539	Other Liabilities	-	-	17,39,564	Plant & Machinery	8,82,272	-
-	-	-	-	-	Add: Purchase during the year	27,02,341	7,04,154
-	-	-	-	-	Less: Depreciation	3,34,170	23,68,171
-	-	-	-	7,862	Mobile Phone	7,862	6,683
-	-	-	-	-	Add: Purchase during the year	7,862	-
-	-	-	-	-	Less: Depreciation	1,179	-
-	-	-	-	-	Uensils	22,38,029	36,40,232
-	-	-	-	-	Add: Purchase during the year	19,48,872	4,00,000
-	-	-	-	-	Less: Depreciation	41,86,901	-
-	-	-	-	-	Capital Work in Progress	5,46,668	-
-	-	-	-	-	FIXED DEPOSIT	49,02,47,308	-
-	-	-	-	25,56,35,000	Opening Fixed Deposit Balance	1,02,51,55,048	-
-	-	-	-	79,85,51,182	Add: F.D made during the year	1,51,54,02,356	60,56,95,048
-	-	-	-	1,08,21,86,182	Less: Matured during the year	90,97,07,308	-
-	-	-	-	56,19,56,874	SECURITY DEPOSIT	10,000	9,57,152
-	-	-	-	49,02,47,308	For Bonogram Centre	2,02,781	-
-	-	-	-	10,000	For Electricity	7,44,371	-
-	-	-	-	2,03,965	For Gas Cylinder	12,15,277	33,47,927
-	-	-	-	5,59,054	LOANS AND ADVANCES	20,72,650	2,10,16,000
-	-	-	-	13,22,701	Advances to Suppliers	1,91,80,214	-
-	-	-	-	21,72,877	Loan & Advances to staff / Contractual Personnel	83,60,983	-
-	-	-	-	1,24,50,204	CASH & BANK BALANCE	1,13,93,58,488	-
-	-	-	-	70,04,107	(Note-4)	-	-
-	-	-	-	1,60,99,440	INTEREST RECEIVABLE	-	-
95,81,24,318		1,13,53,58,295		95,81,24,318			

Significant Accounting policies:  
See Accompanying notes to the Balance Sheet and Income & Expenditure statement

In terms of our report of even date

For the Yadvav & Co  
Chartered Accountants

A Yadvav  
Partner

A Yadvav  
Partner

Date: 14th October 2020



PARIWAAR EDUCATION SOCIETY

President, Secretary & Head

**PARIVAR EDUCATION SOCIETY**  
WEST BENGAL (CONSOLIDATED)  
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2020

2018-19		2019-20		2018-19		2019-20	
EXPENDITURE		EXPENDITURE		INCOME		INCOME	
To,	By,	To,	By,	To,	By,	To,	By,
35,400	"	35,400	32,76,42,820	"	"	36,51,33,694	"
26,696	"	31,633	"	"	General Donation (Note--14)		
47,41,043	"	70,63,098	"	"	Interest Received	2,69,21,062	
40,530	"	1,59,300	51,93,999	"	Interest on Fixed Deposit with HDFC	87,42,627	
2,79,60,228	"	2,88,48,856	1,99,17,175	"	Interest on Fixed Deposit with SBI	2,54,967	
17,36,700	"	40,00,000	5,99,660	"	Interest on Savings Account	5,048	
68,73,578	"	87,72,165	13,867	"	Interest Received From ICICI Bank		
27,46,016	"	33,48,818	1,920	"	Interest From Income Tax	3,59,23,705	
4,94,65,692	"	7,40,68,100	"	"	"	2,63,736	
2,30,800	"	2,14,954	"	"	"		
15,03,038	"	20,06,279	1,94,593	"	Profit on Sale of Car		
1,81,600	"	5,70,600	"	"	"		
34,97,566	"	32,32,317	"	"	"		
4,00,500	"	70,807	"	"	"		
33,206	"	5,91,850	"	"	"		
2,18,182	"	4,660	"	"	"		
14,15,879	"	1,92,185	"	"	"		
1,09,941	"	21,33,707	"	"	"		
11,20,190	"	94,823	"	"	"		
4,59,47,733	"	6,61,85,175	"	"	"		
3,06,540	"	4,31,140	"	"	"		
90,592	"	2,10,219	"	"	"		
3,46,563	"	1,69,056	"	"	"		
1,73,173	"	2,74,193	"	"	"		
22,09,351	"	26,23,098	"	"	"		
7,56,323	"	10,19,723	"	"	"		
13,54,610	"	9,54,825	"	"	"		
8,58,149	"	5,67,431	"	"	"		
91,011	"	55,943	"	"	"		
12,43,208	"	12,42,415	"	"	"		
7,53,039	"	9,76,903	"	"	"		
7,54,230	"	8,81,945	"	"	"		
19,63,42,727	To, Balance Transferred to Trust Fund (Excess of Income over Expenditure)	18,91,05,788					
35,35,64,034		40,13,21,135	35,35,64,034			40,13,21,135	

Significant Accounting policies  
See Accompanying notes to the Balance Sheet and Income & Expenditure statement

In terms of our report of even date

For Jha Yadav & Co  
Chartered Accountants

*A Yadav*  
A Yadav  
Partner

Date: 14th October 2020



**PARIVAR EDUCATION SOCIETY**  
*Founders Secretary & Head*

**PARIVAR EDUCATION SOCIETY**  
**WEST BENGAL (CONSOLIDATED)**  
**RECEIPT AND PAYMENT STATEMENT FOR THE YEAR ENDED 31-03-2020**

RECEIPT	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)	AMOUNT (Rs.)
To CASH & BANK BALANCE (Opening)			By All Revenue Expenditure ( Excluding Depreciation )		
Office Cash	6,40,147		All Capital Expenditure		18,33,66,491
ICICI Bank Ltd.(A/c No.: 018701005081)	4,60,822		FD Deposited (New)		7,75,95,325
HDFC (A/c No.: 50200008543820)	93,976		Security Deposits		1,02,51,55,048
HDFC (A/c No.: 50200008530785)	60,62,822		Sundry Creditors / Others Liabilities		1,84,133
HDFC (A/c No.: 50200011079031) MPLAD	27,604		TDS Receivable		1,18,71,671
SBI (A/c No.: 10120247324)	15,941				13,56,856
SBI (A/c No.: 10120247357)	3,11,094				
SBI (A/c No.: 10120247379)	8,145				
SBI (A/c Ng.: 34701878249) (80G)	27,29,135				
Bandhan Bank - 50180013421545	2,32,824				
HDFC (A/c No.: 5000166874673)	18,67,693	1,24,50,204	CASH & BANK BALANCE (Closing)		
			Office Cash	7,69,257	
General Donation		36,51,33,693	ICICI Bank Ltd.(A/c No.: 018701005081)	13,91,783	
FD Matured		90,97,07,308	HDFC (A/c No.: 50200008543820)	24,768	
Interest Received on Fixed deposits and savings account		3,28,42,931	HDFC (A/c No.: 50200008530785)	64,85,013	
Advance to Staff / Supplier		1,47,652	HDFC (A/c No.: 50200011079031) MPLAD	27,604	
Interest from Income Tax		2,63,736	HDFC (A/c No.: 50200039046265)	15,000	
			SBI (A/c No.: 10120247324)	7,392	
			SBI (A/c No.: 10120247357)	63,44,422	
			SBI (A/c No.: 10120247379)	28,20,505	
			SBI (A/c No.: 34701878249) (80G)	18,08,753	
			Bandhan Bank - 50180013421545	5,985	
			HDFC (A/c No.: 5000166874673)	13,15,517	
		1,32,05,45,524			2,10,16,000
					1,32,05,45,524

Significant Accounting policies  
See Accompanying notes to the Balance Sheet and Income & Expenditure statement

In terms of our report of even date

For Jha Yadav & Co  
Chartered Accountants

*A Yadav*

A Yadav  
Partner  
Date: 14th October 2020



Note 1  
Notes 2 to 15

**PARIVAR EDUCATION SOCIETY**

*Enayyaf Secretary & Head*

PARIVAAR EDUCATION SOCIETY  
WEST BENGAL (CONSOLIDATED) -

SIGNIFICANT ACCOUNTING POLICIES FOR THE FINANCIAL YEAR 31ST MARCH 2020

- 1 Corpus fund as disclosed separately represents those donations for which requisite instruction has been obtained for treating the same as corpus. These funds are kept invested as per the guidance laid down in this respect under Income Tax Act, 1961.
- 2 Fixed Assets are stated at cost less Depreciation, Depreciation has been provided at the rate prescribed in the Income Tax Rules, 1962. Assets acquired for the period less than six months are depreciated at half the prescribed rates.

In terms of our report of even date

For Jha Yadav & Co  
Chartered Accountants

*A Yadav*

A Yadav  
Partner

Date: 14th October 2020



PARIVAAR EDUCATION SOCIETY  
*[Signature]*  
Founder-Secretary & Head



**PARIVAAR EDUCATION SOCIETY**  
West Bengal (Consolidated)

Notes to Balance Sheet and Income & Expenditure Statement for the year ended 31st March 2020

2 Land & Premises	As at 31/03/2020	As at 31/03/2019
Opening	9,29,50,715	9,18,74,396
Add: Purchase of Land	3,31,02,700	10,76,319
Closing balance	12,60,53,415	9,29,50,715

3 Building	As at 31/03/2020	As at 31/03/2019
Opening	31,63,52,575	26,05,37,532
: Construction of Building	2,98,08,994	7,98,10,594
: Electrical Goods	16,73,125	10,82,430
: Consultancy Fees for Site Engineers	72,000	80,000
: Advance to Vendors (For Construction Work)	28,03,339	-
<b>Total</b>	<b>35,07,10,033</b>	<b>34,15,10,556</b>
Less: Depreciation	2,56,96,002	2,51,57,981
Closing Balance	32,50,14,030	31,63,52,575

4 Cash & Bank Balance	As at 31/03/2020	As at 31/03/2019
Cash In Hand (As Certified by Secretary)	7,69,257	6,40,147
ICICI Bank Ltd. (A/c No.: 018701005081)	13,91,783	4,60,822
HDFC (A/c No.: 50200008543820)	24,768	93,976
HDFC (A/c No.: 50200008530785)	64,85,013	60,62,822
HDFC (A/c No.: 50200011079031) MPLAD	27,604	27,604
HDFC (A/c No.: 50200039046265)	15,000	-
SBI (A/c No.: 10120247324)	7,392	15,941
SBI (A/c No.: 10120247357)	63,44,422	3,11,094
SBI (A/c No.: 10120247379)	28,20,505	8,145
SBI (A/c No.: 34701878249) (80G)	18,08,753	27,29,135
Bandhan Bank - 50180013421545	5,985	2,32,824
HDFC (A/c No.: 5000166874673)	13,15,517	18,67,693
<b>Total</b>	<b>2,10,16,000</b>	<b>1,24,50,204</b>

5 TDS Receivables	As at 31/03/2020	As at 31/03/2019
A.Y. 2006-07	-	3,488
A.Y. 2009-10	-	8,179
A.Y. 2017-18	-	21,97,890
A.Y. 2018-19	22,69,901	22,69,901
A.Y. 2019-20	25,24,649	25,24,649
A.Y. 2020-21	35,66,413	-
<b>Total</b>	<b>83,60,963</b>	<b>70,04,107</b>

6 Fooding Expenses	2019-20	2018-19
Edible Items Expenses	57,99,500	49,23,761
Grocery Expenses	3,50,83,427	2,25,44,414
Kitchen Expenses (Diesel)	9,15,020	9,22,973
Kitchen Expenses (Gas Cylinders)	63,98,506	40,94,371
Vegetable Expenses	1,28,50,476	76,10,458
Non Vegetable Item	19,66,720	17,77,479
Milk expenses	1,05,77,716	67,59,913
Fruits expenses	4,76,736	6,02,129
<b>Total</b>	<b>7,40,68,100</b>	<b>4,92,35,498</b>

7 Medical Expenses	2019-20	2018-19
Doctor's Consultation and Hospitalisation	11,32,751	8,95,387
Medical Goods Expenses	-	27,443
Medicine Expenses	10,00,956	4,93,049
<b>Total</b>	<b>21,33,707</b>	<b>14,15,879</b>

8 Miscellaneous Expenses	2019-20	2018-19
Field Survey	13,718	32,040
Miscellaneous Expenses	21,349	50,344
Office Expenses	49,747	20,228
Books and Periodicals	10,009	7,329
<b>Total</b>	<b>94,823</b>	<b>1,09,941</b>



PARIVAAR EDUCATION SOCIETY

Fouder/Secretary & Head

9 Payroll and contractual expenses	2019-20	2018-19
Basic Salary	49,47,424	36,66,284
Contractual services	5,95,27,023	4,03,19,755
Site Allowance	1,37,500	1,54,654
Sevavratee Performance Excellence Awards	15,73,228	18,07,040
<b>Total</b>	<b>6,61,85,175</b>	<b>4,59,47,733</b>



PARIVAAR EDUCATION SOCIETY  
*[Signature]*  
 Founder-Secretary & Head

10	Pecuniary Help Expenses	2019-20	2018-19
	Parivaar Guardians Welfare Scheme	4,000	15,000
	Pecuniary Help (Education)	20,000	10,000
	Pecuniary Help (Individual)	3,68,880	2,81,540
	Pecuniary Help (Medical)	38,260	-
	<b>Total</b>	<b>4,31,140</b>	<b>3,06,540</b>

11	Legal expenses and fees	2019-20	2018-19
	Legal Expenses	29,782	9,341
	Panchayat Tax	1,81,761	98,880
	Water Tax A/c	-	2,310
	Rates & Taxes	62,650	62,642
	<b>Total</b>	<b>2,74,193</b>	<b>1,73,173</b>

12	Seva-Vratees Pecuniary Expenses	2019-20	2018-19
	Sevavratees Pecuniary Help (Educational)	1,00,770	1,20,060
	Sevavratees Pecuniary Help (House Repairing)	1,20,000	90,000
	Sevavratees Pecuniary Help (Individual)	3,67,000	7,42,150
	Sevavratees Pecuniary Help (Medical)	3,67,055	4,02,400
	<b>Total</b>	<b>9,54,825</b>	<b>13,54,610</b>

13	Village Welfare	2019-20	2018-19
	Village Welfare (Educational)	1,68,420	1,00,000
	Village Welfare (Food Stock)	5,96,525	5,23,680
	Village Welfare (Pecuniary)	1,17,000	1,30,550
	<b>Total</b>	<b>8,81,945</b>	<b>7,54,230</b>

14	Donation Received	2019-20	2018-19
	Donation Cash	15,95,656	-
	Donation HDFC 50200008530785	-	1,86,80,000
	Donation HDFC 50200008543820 35 AC Infra	-	1,00,00,000
	Donation ICICI Bank 018701005081	27,19,500	51,88,501
	Donation SBI 101202417379	28,11,375	-
	Donation SBI 1012027324 35AC	10,00,000	30,00,000
	Donation SBI 34701878249	6,86,54,009	6,52,58,023
	Donation SBI FCRA 10120247357	9,00,19,097	7,64,85,809
	Donation HDFC 50100166874673 (Khategaon)	19,83,34,057	14,90,30,487
	<b>Total</b>	<b>36,51,33,694</b>	<b>32,76,42,820</b>

15 Previous years figure have been regrouped / rearranged / reclassified wherever considered necessary.  
Interms of our report of even date

For Jha Yadav & Co  
Chartered Accountants

*A Yadav*

A Yadav  
Partner

Date: 14th October 2020



PARIVAAR EDUCATION SOCIETY

*[Signature]*  
Founder-Secretary & Head

**PARIVAAR EDUCATION SOCIETY  
COMPUTATION OF INCOME  
ASSESSMENT YEAR 2020-21**

<u>Particulars</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
<b><u>INCOME FROM OTHER SOURCES</u></b>		
General Donation		36,51,33,694
Interest Received on Fixed Deposit		3,56,68,738
Bank Interest		2,54,967
Interest on Income Tax Refund		2,63,736
		<b>40,13,21,135</b>
Less: Statutory Accumulation @ 15%		6,01,98,170
		<b>34,11,22,964</b>
 <b><u>Less: Applied For Charitable Purpose</u></b>		
Revenue Expenditure(excluding depreciation)	18,33,66,491	
Capital Expenditure	7,75,95,325	26,09,61,817
Utilization from AY 2017-18		6,76,58,585
Utilization from AY 2019-20		8,14,89,778
Out of the current year		11,18,13,454
Less: Option applied u/s 11(2) in Form No-10		22,93,09,511
<b>Taxable Income</b>		<b>-</b>
 Tax Thereon		
Less: TDS Receivable	35,66,413	
<b>Refundable</b>	<b>(35,66,413)</b>	

**Note:**

a) Rs. 22,93,09,511 of option u/s 11(2) of A.Y. 2020-21 to be utilized till A.Y. 2025-26

For Jha Yadav & Co  
Chartered Accountants

*A Yadav*

A Yadav

Partner

Place: Kolkata

Date: 14th October 2020



PARIVAAR EDUCATION SOCIETY

*[Signature]*  
Founder-Secretary & Head