



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**

I have examined the balance sheet of MIS MANAV NIRMAN SAMITI AAAAM8010B [name and PAN of the trust or institution] as at 31/03/2022 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

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me 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 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

Place :HISAR
Date : 30/09/2022
UDIN : 22524987AYLEZU7577

For M.M.G. & ASSOCIATES
Chartered Accountants

(MADHURI MODI GOYAL)

Membership No: 524987
Registration No: 0030108N



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.	46793993
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.	0
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.	No
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.	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 :-	
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.	NO
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

Place :HISAR
Date : 30/09/2022
UDIN : 22524987AYLEZU7577

For M.M.G. & ASSOCIATES
Chartered Accountants

(MADHURI MODI GOYAL)
Membership No: 524987
Registration No: 0030108N

MANAV NIRMAN SAMITI
VPO JEVERA BARWALA ROAD
HISAR

ALL SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2022

SCHEDULE NO. 2 FIXED ASSETS

S.NO	PARTICULARS	BALANCE AS ON 1.4.2021	ADDITIONS		DISPOSAL	BALANCE AS ON 31.03.2022	RATE	DEPRECIATION	W.D.V AS ON 31.03.2022
			upto 03/10/21	after 03/10/21					
1	Aquaguard Water Filter	1,103.30	-	-	-	1,103.30	15%	165.00	938.30
2	Building Block 1 Mip	2,764,812.69	-	-	-	2,764,812.69	10%	276,481.00	2,488,331.69
3	Building Block 2 Mitm 1st	2,627,953.47	-	-	-	2,627,953.47	10%	262,795.00	2,365,158.47
4	Building Block 3 Mitm 2Nd	2,212,364.34	-	-	-	2,212,364.34	10%	221,236.00	1,991,128.34
5	Building Block 4 Mie	2,400,651.27	-	-	-	2,400,651.27	10%	240,065.00	2,160,586.27
6	General Construction	5,360,192.73	2,200,000.00	-	-	7,560,192.73	10%	756,019.00	6,804,173.73
7	Building Under Construction	13,452,898.00	-	-	-	13,452,898.00	0%	-	13,452,898.00
8	Building Block 5 Mitm 3Rd	4,440,833.10	-	-	-	4,440,833.10	10%	444,083.00	3,996,750.10
9	Road Construction	1,370,000.00	-	-	-	1,370,000.00	0%	-	1,370,000.00
10	Bus	217,210.96	-	-	-	217,210.96	15%	32,582.00	184,628.96
11	Computer	202,199.20	300,000.00	-	-	502,199.20	40%	200,880.00	301,319.20
12	Equipment	1,345,312.96	500,000.00	-	-	1,845,312.96	15%	276,797.00	1,568,515.96
13	Freeze	124,473.02	-	-	-	124,473.02	15%	18,671.00	105,802.02
14	Furniture & Fixtures	2,302,069.68	-	-	-	2,302,069.68	10%	230,207.00	2,071,862.68
15	Land	5,747,950.00	-	-	-	5,747,950.00	0%	-	5,747,950.00
16	Generator (Tractor Engines)	12,743.46	-	-	-	12,743.46	15%	1,912.00	10,831.46
17	Library Books	898,485.70	-	-	-	898,485.70	15%	134,773.00	763,712.70
18	Motor Cycle	2,236.86	-	-	-	2,236.86	15%	336.00	1,900.86
19	Sports Goods	40,324.17	-	-	-	40,324.17	15%	6,049.00	34,275.17
20	Telephone Instrument	2,058.40	-	-	-	2,058.40	15%	309.00	1,749.40
21	Ups	38,645.08	-	-	-	38,645.08	15%	5,797.00	32,848.08
22	Used Tractor & Tanker	66,214.96	-	-	-	66,214.96	15%	9,932.00	56,282.96
23	Water Cooler	18,561.75	-	-	-	18,561.75	15%	2,784.00	15,777.75
TOTAL		45,649,295.10	3,000,000.00	-	-	48,649,295.10		3,121,873.00	45,527,422.10

For M.M.G. & ASSOCIATES
CHARTERED ACCOUNTANTS



[MADHUR MODY GOYAL]
PROPRIETOR

M/S MANAV NIRMAN SAMITI

President Secretary

MANAV NIRMAN SAMITI
VPO JEVERA BARWALA ROAD
HISAR

BALANCE SHEET AS ON 31.03.22					
LIABILITIES	SCH	AMOUNT(Rs.)	ASSETS	SCH	AMOUNT(Rs.)
GENERAL FUNDS:			FIXED ASSETS	2	45,527,422.10
OPENING BALANCE		44,914,421.00	OTHER CURRENT ASSETS	3	3,280,700.00
ADD: EXCESS OF INCOME OVER EXPENDITURE		1,045,618.34	LOANS & ADVANCES:		
UNSECURED LOANS	1	6,485,000.00	DANISH GUPTA		1,520,000.00
AUDIT FEES PAYABLE		21,000.00	CASH & BANK BALANCES	4	2,137,917.24
TOTAL		52,466,039.34	TOTAL		52,466,039.34

For M.M.G. & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N. 030108N



[MADHURI MODI GOYAL]
PROPRIETOR
M.R.N. 524987

Date: 30/09/2022
Place : HISAR

M/S MANAV NIRMAN SAMITI

President

Secretary

MANAV NIRMAN SAMITI
VPO JEVERA BARWALA ROAD
HISAR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.22			
EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Salary	28,276,800.00	By Fee From Student	45,280,760.00
To Postage & Courier	47,850.00	By Interest On S/A	85,720.00
To Bank Charges	2,256.94	By Exam Holding Fee	672,800.00
To Advertisement Exp.	327,420.00	By Student Fee By AICTE For PMKVY	272,850.00
To Plantation Exp	230,900.00	By Other Income	1,527,480.90
To Swach Bharat Abhiyan	372,700.00		
To Scholarship	890,405.00		
To Staff Welfare Exp	3,772,800.00		
To Annual Function Exp.	276,609.00		
To Newspaper Exp	172,800.00		
To Fee And Subscription	1,867,200.00		
To Repair And Maintainance	1,218,309.00		
To Mess Exp.	1,877,810.00		
To Vehile Running Exp.	3,467,850.00		
To Printing And Stationary	372,809.00		
To Telephone	39,900.00		
To Depreciation	3,121,873.00		
To Miscllanesous Exp.	436,700.62		
To Audit Fees	21,000.00		
To Excess Of Income Over Expenditure	1,045,618.34		
TOTAL	47,839,610.90	TOTAL	47,839,610.90

For M.M.G. & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N. 030108N



M/S MANAV NIRMAN SAMITI

[MADHURI MODI GOYAL]
PROPRIETOR
M.R.N. 524987

President Secretary

Date: 30/09/2022
Place : HISAR

MANAV NIRMAN SAMITI
VPO JEVERA BARWALA ROAD
HISAR

**ALL SCHEDULES ANNEXED TO AND FORMING PART OF THE
BALANCE SHEET AS ON 31ST MARCH 2022**

Sch No 1 - Unsecured Loan

S. No.	Particulars	AMOUNT(Rs.)
1	Aditiya Gupta	640,000.00
2	CCL Credit And Leasing Limited	2,780,000.00
3	Chander Parkash Gupta	270,000.00
4	Geeta Beniwal	350,000.00
5	Kshitija Aggarwal	395,000.00
6	Lajpat Rai	100,000.00
7	Saroj Devi	520,000.00
8	Seema Gupta	360,000.00
9	Vidyasagar Aggarwal	1,070,000.00
TOTAL:		6,485,000.00

Sch No 3- Other Current Assets

S. No.	Particulars	AMOUNT(Rs.)
1	Fees Receivable Under PMSS (Post Metric Scholarship Scheme)	3,280,700.00
TOTAL:		3,280,700.00

Sch No 4- Cash & Bank Balance

S. No.	Particulars	AMOUNT(Rs.)
	Cash In Hand	1,994,366.00
Bank Balance :		
1	PNB 326937	977.80
2	PNB 328050	41,025.12
3	PNB 328069	50,428.22
4	SBI 0849	756.40
5	SBI 1120	50,363.70
TOTAL:		2,137,917.24

For M.M.G. & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N. 030108N



[MADHURI MODI GOYAL]
PROPRIET
M.R.N. 524987

M/S MANAV NIRMAN SAMITI

President

Secretary