

FORM No.10B**(Audit Report under section 12 A (b) of the Income Tax Act, 1961, in the case of Charitable or Religious Trusts or Institutions.)**

1. We have examined the Balance Sheet as at 31st March, 2016, Income and Expenditure Account and Receipt and Payment Account for the year ended on that date, attached herewith, of Institute Of Social Development, Sitapur, District - Chitrakoot, Uttar Pradesh - 210204.

These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

2. We certify that the Balance Sheet and Income and Expenditure Account are in agreement with the books of account maintained at the head office at SITAPUR, CHITRAKOOT.

3. (a) We have obtained all the informations and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.

(b) In our opinion proper books of accounts have been kept by the assessee so far as appears from the examination of books.

(c) In our opinion and to the best of our information and according to the explanations given to us the said accounts, subject to and read with notes on accounts, give true and fair view: -

i) In the case of Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2016.

ii) In the case of Income & Expenditure Account of the Loss of the assessee for the year ended on that date.

The prescribed particulars are annexed hereto.

SIGNATURE

NAME

ADDRESS

M. No.


R.L. Vishwakarma

R. Singh & Company

Allahabad Road, Civil Line,
Karwi, District- Chitrakoot,
Uttar Pradesh-210205

414479



Place: Karwi (Chitrakoot)

Date: 20.05.2016

ANNEXURE**STATEMENT OF PARTICULARS****I. Application of Income for Charitable or Religious Purposes.**

Sr. No.	PARTICULARS	Entire Income of F. Y. 2015-2016
1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year.	13,10,479.44
2	Whether the Institution has exercised the option under 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 percent of the income derived from property held under trust wholly only for such purposes.	Nil
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 purpose 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, 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 No 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 (2) (II) (b) (iii), or	No
(c)	has not been utilized 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.	No



II. Application or use of income or property for the benefit of persons referred to in section 13 (3)

Sr. No.	PARTICULARS	Entire Income of F. Y. 2015-2016
1	2	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.	Sanjay Singh Rs. 10000, Ram Sahu Rs. 20000, Archana Devi Rs. 7000, Hori Lala Rs. 7000, Raja Ram Rs. 5000, Jitendra Pratap Singh Rs. 20000, Sant Kumar Rs. 7000, Vikas Singh Rs. 7000, Ram Prakash Rs. 7000.
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, give details thereof together with the consideration received.	No
7	Whether any income or property of the Institution was diverted during the previous year in favor 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.	Nil



INSTITUTE OF SOCIAL DEVELOPMENT
SITAPUR, DISTRICT - CHITRAKOOT, UTTAR PRADESH - 210204

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31-03-2016

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		By SDTT-Expenses	
- Cash & Bank Balance		Salary to Programme Manager	11000.00
- Cash in hand	13688.00	Salary to Village level Worker	7000.00
- Cash at Bank-SDTT	382060.44	Accidental	5000.00
- Cash at Bank-FCC	6702.00	Salary to Project Director	5000.00
- Cash at Bank-MPJAP	4934.50	Workshop	20000.00
- Cash at Bank-CRC	205720.00	Training for Villagers	9463.00
- Cash at Bank-FCC	1017.48	Demo Activities	230400.00
- Cash at Bank-H.O.	101891.00	Demonstration of Agriculture Activities	33432.00
	716013.42	Training of Farmers SHG	12500.00
To Grant Received from SDTT	0.00	Training Prog. For Village Incu. SHG	15000.00
To Bank Interest on SBI-SDTT	39302.00	Exposer Visit-Local	31469.00
To Grant Received -FCC	120000.00	Exposer Visit-External	20000.00
To Bank Interest on SBI-FCC	801.00	Programme Travel and Conveyance	12537.00
To Society Contribution- FCC	27500.00	Administration / Stationery etc.	792.44
To Grant Received from MPJAP	25000.00	Mobile Communication	429.00
To Bank Interest on MPJAP Account	240.00	Audit Fees	6000.00
		Grant Returned	1340.00
To Grant Received from CRC	0.00	By FCC-Expenses	
To Bank Interest on CRC	32303.00	Salary Expenses	186000.00
To Loan from ISD	120000.00	Honorarium	22000.00
		Office Rent	27000.00
To Donation	231779.00	Contingency	22000.00
To Membership Fees	1221.00	Propoganda	10500.00
To Bank Interest on Head Office Account	3562.00		
To Community Contribution- Head Office	50000.00	By MPJAP-Expenses	
		Honararium	3000.00
		Health Camp	3000.00
		Cultural & Literacy Activities	3000.00
		Waste Management	3000.00
		Capacity Building of Prasphutan Samiti	3000.00
		Administrative Expenses	10000.00
		By CRC SALARY	
		Salary to Project Director	10000.00
		Salary to Project Manager	20000.00
		Salary to CRC Cordinators	28000.00
		Salary to Part time Accountant	10000.00
		By CRC PROGRAM COST	
		Baseline profile of GP and family profile	1868.00
		Establishment of CRC	0.00
		Training on Enterpreneurship Development	20000.00
		Career counseling for youth pursuing 10 plus 2 or graduation or post graduation or any other technical, professional courses	10131.00
		Napkin through Revolving Fund	13191.00
		Making Video clipping	15000.00
		Workshop with Govt. & Media	27500.00
		Farmers' Exposure Visit	11112.00



	Promoting home based nutrition	10000.00
	Providing supplementary nutrition to severely malnourised children	10000.00
	Capacity building Inputs on project concepts, Design and baseline, end line tools and community mobilization and issue specific inputs and other evolving CB needs	3799.00
	Promoting home based nutrition in community through awarness generation & services to children & adolescent girls, Wall writing-10, IEC, Demonstration services in community through PD Hearth session	30000.00
	By CRC OVERHEAD COST	
	Office rent including electricity	2000.00
	Travel or Fuel By Project team	3016.00
	Out Station Travel By PC and chief functionary	2500.00
	Stationery	1720.00
	Phone fax email and postage	4213.00
	Motor Cycle Expenses	764.00
	Audit fees	2000.00
	Miscellaneous meeting with visiters etc.	48.00
	Grant Returned	1161.00
	By H.O. Expenses	
	Honorarium Expenses	30000.00
	Right to Information Expenses	12519.00
	Travelling Expenses	12149.00
	Pilgrims Help Programme	15515.00
	Health Awarness Programme	15881.00
	Adolescent Girls Health Awarness Programme	18682.00
	Environmant Day Programme	12613.00
	Counselling Guidance Expenses	17675.00
	Printing & Stationery	11998.00
	World Population Day Expenses	5326.00
	Food Distributon to Poor	21808.00
	AIDS Awarness Programmes	14743.00
	Domestic Voillence AGP Expenses	32966.00
	Electricity Charges	20249.00
	Water Expenses	5062.00
	Human Rights Day Programme	12291.00
	Water & Sanitation Programme	18801.00
	Scholorship to Poor Students	17750.00
	Awarness Generation Programme	13567.00
	Debate Programme	20249.00
	Capacity Building Expenses	13942.00
	Office Expenses	12309.00
	Audit Fees Paid	10000.00
	Closing Balance:	
	- Cash & Bank Balance	49740.98
TOTAL	1367721.42	TOTAL
		1367721.42

Auditors : As per our separate report of even date

For R. Singh & Company
Chartered Accountants

Place: Karwi (Chitrakoot)
Date: 20.05.2016

(R.L. Vishwakarma)
Partner
M.No. 414479



For INSTITUTE OF SOCIAL DEVELOPMENT

Managing Trustee
Institute of Social Development
Opp. Ramayan Mela
Chitrakoot (U.P.)

INSTITUTE OF SOCIAL DEVELOPMENT
SITAPUR, DISTRICT - CHITRAKOOT, UTTAR PRADESH - 210204

BALANCE SHEET AS ON 31-03-2016

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund		Fixed Assets:	
Opening Balance (Net) 133618.98		(As per Schedule)	1638278.15
Less: Excess of Expenditure over Income 74533.00	59085.98		
Capital Fund		Current Assets, Loans & Advances:	
Opening Balance 1849555.15		Cash & Bank Balances	
Add: Capital Addition (Assets) 0.00		- Cash in hand 524.00	
1849555.15		- Cash at Bank-SDTT 0.00	
Less: Dep. as per Contra 212041.00	1637514.15	- Cash at Bank-FCC 7503.00	
		- Cash at Bank-MPJAP 4934.50	
		- Cash at Bank-CRC 0.00	
		- Cash at Bank-ISD 1017.48	
		- Cash at Bank-H.O. 35762.00	49740.98
Current Liabilities & Provisions:		Loans & Advances	
Audit Fees Payable 0.00		Tax Deducted at Source-P.Ys 21258.00	
Unutilised Grant-FCC 7503.00		Tax Deducted at Source-CY 0.00	
Unutilised Grant-ISD 5174.00			
Notes on Accounts			
(As per schedule)			
TOTAL	1709277.13	TOTAL	1709277.13

Auditors : As per our separate report of even date
For R. Singh & Company
Chartered Accountants

Place: Karwi (Chitrakoot)
Date: 20.05.2016

(R.L. Vishwakarma)
Partner
M.No. 414479



For INSTITUTE OF SOCIAL DEVELOPMENT

(Signature)
Managing Trustee
Institute of Social Development
Opp. Ramayan Mela Campus
Chitrakoot (U.P.) 210204

INSTITUTE OF SOCIAL DEVELOPMENT
SITAPUR, DISTRICT - CHITRAKOOT, UTTAR PRADESH - 210204

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To SDTT-Expenses</u>		By Grant Received from SDTT	0.00
Salary to Programme Manager	11000.00	Add: Unutilized Grant og PY	382060.44
Salary to Village level Worker	7000.00	Less: Grant Returned	1340.00
Accidental	5000.00		380720.44
Salary to Project Director	5000.00	By Bank Interest on SBI-SDTT	39302.00
Workshop	20000.00		
Training for Villagers	9463.00		
Demo Activities	230400.00	By Grant Received -FCC	120000.00
Demonstration of Agriculture Activities	33432.00	Add: Unutilized Grant og PY	6702.00
Training of Farmers SHG	12500.00	Less: Unutilized Grant	7503.00
Training Prog. For Village Incu. SHG	15000.00	Loan from ISD	120000.00
Exposer Visit-Local	31469.00		
Exposer Visit-External	20000.00	By Bank Interest on SBI-FCC	801.00
Programme Travel and Conveyance	12537.00	By Society Contribution- FCC	27500.00
Administration / Stationery etc.	792.44		
Mobile Communication	429.00	By Grant Received from MPJAP	25000.00
Audit Fees	6000.00	Add: Unutilized Grant og PY	4934.00
		Less: Unutilized Grant-ISD	5174.00
<u>To FCC-Expenses</u>			24760.00
Salary Expenses	186000.00	By Bank interest on MPJAP Account	240.00
Honorarium	22000.00		
Office Rent	27000.00	By Grant Received from CRC	0.00
Contingency	22000.00	Add: Unutilized Grant og PY	205720.00
Propoganda	10500.00	Less: Grant Returned	1161.00
			204559.00
<u>To MPJAP-Expenses</u>			
Honararium	3000.00		
Health Camp	3000.00	By Bank Interest on CRC Account	32303.00
Cultural & Literacy Activities	3000.00		
Waste Management	3000.00		
Capacity Building of Prasphutan Samiti	3000.00		
Administrative Expenses	10000.00	By Donation	231779.00
		By Membership Fees	1221.00
<u>To CRC SALARY</u>		By Bank Interest on Head Office Account	3562.00
Salary to Project Director	10000.00	By Community Contribution- Head Office	50000.00
Salary to Project Manager	20000.00		
Salary to CRC Cordinators	28000.00		
Salary to Part time Accountant	10000.00		
<u>To CRC PROGRAM COST</u>			
Baseline profile of GP and family profile	1868.00		
Establishment of CRC	0.00		
Training on Enterpreneurship Development	20000.00	By Excess of Expenditure over Income	74533.00
Career counseling for youth pursuing 10 plus 2 or graduation or post graduation or any other technical, professional courses	10131.00		
Napkin through Revolving Fund	13191.00		
Making Video clipping	15000.00		
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Honorarium Expenses	30000.00		
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Electricity Charges	20249.00		
Water Expenses	5062.00		
Human Rights Day Programme	12291.00		
Water & Sanitation Programme	18801.00		
Schlorsip to Poor Students	17750.00		
Awarness Generation Programme	13567.00		
Debate Programme	20249.00		
Capacity Building Expenses	13942.00		
Office Expenses	12309.00		
Audit & Certification Fees	5000.00		
TOTAL	1310479.44	TOTAL	1310479.44

Auditors : As per our separate report of even date

For R. Singh & Company
Chartered Accountants

Place: Karwi (Chitrakoot)

Date: 20.05.2016

(R.L. Vishwakarma)

Partner

M.No. 414479



For INSTITUTE OF SOCIAL
DEVELOPMENT
Managing Trustee

Institute of Social Development
Opp. Ramayan Mela Campus
Chitrakoot (U.P.) 210204

FIXED ASSETS SCHEDULE AS ON 31.03.2015

S. N.	PARTICULARS	RATE OF DEP.	BALANCE AS ON 01.04.2014	ADDITIONS		SALE / DILUTION	TOTAL	DEPRECIATION	BALANCE AS ON 31.03.2015
				MORE THAN 180	OTHERS				
1	Furniture & Fixtures	10%	60357.01	0.00	0.00	0.00	60357.01	6036.00	54321.01
2	Office Equipments	15%	7155.14	0.00	0.00	0.00	7155.14	1073.00	6082.14
3	Training Equipments	15%	3304.55	0.00	0.00	0.00	3304.55	496.00	2808.55
4	Almirah	15%	2007.35	0.00	0.00	0.00	2007.35	301.00	1706.35
5	Computer with Monitor	60%	1690.00	0.00	0.00	0.00	1690.00	1014.00	676.00
6	Air Conditioner	15%	15752.00	0.00	0.00	0.00	15752.00	2363.00	13389.00
7	Invertor	15%	11662.00	0.00	0.00	0.00	11662.00	1749.00	9913.00
	Building	10%	1663091.10	0.00	0.00	0.00	1663091.10	166309.00	1496782.10
9	Office Furniture	10%	13500.00	0.00	0.00	0.00	13500.00	1500.00	12000.00
10	Laptop Computer & Print	60%	14000.00	0.00	0.00	0.00	14000.00	21000.00	-7000.00
11	Digital Camera	15%	6800.00	0.00	0.00	0.00	6800.00	1200.00	5600.00
12	Motorcycle with Registra	15%	51000.00	0.00	0.00	0.00	51000.00	9000.00	42000.00
Sub-Total (Rs.)			1850319.15	0.00	0.00	0.00	1850319.15	212041.00	1638278.15
Total (Rs.)			1850319.15	0.00	0.00	0.00	1850319.15	212041.00	1638278.15

Managing Trustee
 Institute of Social Development
 Opp. Ramayan Mela Campus
 Chitrakoot (U.P.) 210204



NOTES ON ACCOUNTS

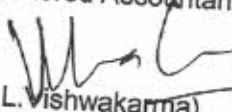
1 Significant Accounting Policies

Accounting System:

- => Sansthan follows mercantile system of accounting as regards preparation of accounts.
- => Revenues and Expenses are accounted for on accrual basis with necessary provisions for all known liabilities.
- => Fixed assets are carried at their written down value after providing depreciation at the rates prescribed as per Income Tax Act- 1961 as per W.D.V. method.
- => Depreciation is charged in written down value basis at rates prescribed under Income Tax Act, 1961.
- => Grants received for revenue is routed through Income & Expenditure Account and Grant related to Capital Assets is routed through Balance Sheet as per method given in Accounting Standard - 12 issued by Institute of Chartered Accountants of India.


2 This is consolidated financial statements of sansthan including MPJAP, FCC and JTT, CRC Grant project.

Auditors: Signed for Identification
For R. Singh & Company
Chartered Accountants


(R.L. Vishwakarma)
Partner
M.No. 414479



For INSTITUTE OF SOCIAL
DEVELOPMENT


Managing Trustee
Institute of Social Development
Opp. Ramayan Mela Campus
Chittrakoot (U.P.) 210204

Place: Karwi (Chittrakoot)
Date: 20.05.2016