

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, 2015 , 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, 2015.

ii) In the case of Income & Expenditure Account of the income 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: 18.09.2015

Head

Deptt. of Social Work
M.C.C.G.V. Chitrakoot

ANNEXURE

STATEMENT OF PARTICULARS

I. Application of Income for Charitable or Religious Purposes.

Sr. No.	PARTICULARS	Entire Income of F. Y. 2014-2015
1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year.	20,64,867.50
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.	1,07,908.00
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 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



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Distt. Satna (M.P.)

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. 2014-2015
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) (herein after 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.	Sanjay Singh Chauhan Rs. 105000/-
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 <u>with the amount</u> 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

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Distt. Satna (M.P.)



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

BALANCE SHEET AS ON 31-03-2015

LIABILITIES		AMOUNT	ASSETS		AMOUNT
General Fund			Fixed Assets:		
Opening Balance (Net)	25719.48		(As per Schedule)		1850319.15
Add: Excess of Income over Expenditure	107908.00	133618.48			
Capital Fund			Current Assets, Loans & Advances:		
Opening Balance	1966087.15		Cash & Bank Balances		
Add: Capital Addition (Assets)	117236.00		- Cash in hand	13688.00	
	2083323.15		- Cash at Bank-SDTT	382060.44	
Less: Dep. as per Contra	233768.00	1849555.15	- Cash at Bank-FCC	6702.00	
			- Cash at Bank-ISD	4934.00	
			- Cash at Bank-CRC	205720.00	
			- Cash at Bank-FCC	1017.48	
			- Cash at Bank-H.O.	101891.00	716012.92
Current Liabilities & Provisions:			Loans & Advances		
Audit Fees Payable		5000.00	Tax Deducted at Source-PY		13942.00
Unutilised Grant-SDTT		382060.44	Tax Deducted at Source-CY		7316.00
Unutilised Grant-FCC		6702.00			
Unutilised Grant-ISD		4934.00			
Unutilised Grant-CRC		205720.00			
Notes on Accounts					
(As per schedule)					
TOTAL		2587590.07	TOTAL		2587590.07

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

Place: Karwi (Chitrakoot)
Date: 18.09.2015

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



S.S. Chatur
For **INSTITUTE OF SOCIAL DEVELOPMENT**
Managing Trustee
Institute of Social Development
Chitrakoot (U.P.)

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Deptt. of Social Work
M.G.C.G.V. Chitrakoot
Distt. Satna (M.P.)

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2015

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To SDTT-Expenses			
Salary to Programme Manager	121000.00	By Grant Received from SDTT	991000.00
Salary to Village level Worker	77000.00	Add: Unutilized Grant og PY	0.00
Insurance	5000.00	Less: Unutilized Grant	382060.44
Salary to Project Director	55000.00		608939.56
Salary to Accountant	55000.00	By Bank Interest on SBI-SDTT	43969.94
Development of Microplan	14000.00		
Demo Activities	132600.00	By Grant Received -FCC	96000.00
Demonstration of Agriculture Activities	78870.00	Add: Unutilized Grant og PY	1435.00
Training of Farmers SHG	2500.00	Less: Unutilized Grant	6702.00
Training Prog. For Village Incu. SHG	5537.50	Loan from ISD & RTI	90733.00
Exposer Visit-Local	12500.00	By Bank Interest on SBI-FCC	110300.00
Programme Travel and Conveyance	39123.00	By Community Contribution- FCC	2457.00
Rent and Electricity	30000.00		11500.00
Administration / Stationery etc.	13208.00		
Mobile Communication	11571.00	By Grant Received from MPJAP	50000.00
		Add: Unutilized Grant og PY	647.00
		Less: Unutilized Grant-ISD	4934.00
			45713.00
To FCC-Expenses			
Honorarium	176000.00	By Bank Interest on MPJAP Account	4312.00
Rent of Hall	18000.00		
Other Expenses	20990.00	By Grant Received from CRC	994000.00
		Less: Grant for Assets	117236.00
		Less: Unutilized Grant	205720.00
			671044.00
To MPJAP-Expenses			
Honararium	12000.00		
Documentation	900.00	By Bank Interest on CRC Account	1578.00
Travell	5000.00		
Incidental	2125.00		
Programme Exp.	30000.00		
		By Donation	411400.00
		By Membership Fees	1221.00
		By Bank Interest on Head Office Account	2372.00
		By Community Contribution- Head Office	50000.00
To CRC SALARY			
Salary to Project Director	50000.00		
Salary to Project Manager	100000.00		
Salary to CRC Cordinators	140000.00		
Salary to Par time Accountant	50000.00		
To CRC PROGRAM COST			
Baseline profile of GP and family profile	6132.00		
Establishment of CRC	10000.00		
Self-Employment oriented counseling & skill development training to youths	20000.00		
Career counseling for youth pursuing 10 plus 2 or graduation or post graduation or any other technical, professional courses	9869.00		
Personality development inputs	20000.00		
Running a Small library	20000.00		
Providing scholarship to meritorious students whose parent s are unable to afford his education	60000.00		
Organizing Learning exposure trips or youths	30000.00		
Promoting homemade supplementary	3191.00		
Providing supplementary nutrition to severely malnourised children	10500.00		

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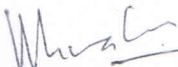
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M.G.C.G.V. Chitrakoot
Distt. Satna (M.P.)



Capacity building Inputs on project concepts, Design and baseline, end line tools and community mobilization and issue specific inputs and other evolving CB needs	26201.00		
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		
To CRC OVERHEAD COST			
Office rent including electricity	22000.00		
Travel or Fuel To Project team	30371.00		
Out Station Travel To PC and chief functionery	2500.00		
Stationery	10280.00		
Phone fax email and postage	13787.00		
Audit fees	2000.00		
Miscellaneous meeting with visiters etc.	5791.00		
To H.O. Expenses			
Honorarium Expenses	30000.00		
Right to Information Expenses	12365.00		
Travelling Expenses	12000.00		
Pilgrims Help Programme	15324.00		
Health Awarness Programme	15686.00		
Adolescent Girls Health Awarness Programme	18452.00		
Environment Day Programme	12458.00		
Counselling Guidance Expenses	17458.00		
Printing & Stationery	11850.00		
World Population Day Expenses	5260.00		
Food Distributon to Poor	21540.00		
AIDS Awarness Programmes	14562.00		
Domestic Voilence AGP Expenses	32560.00		
Electricity Charges	20000.00		
Water Expenses	5000.00		
Human Rights Day Programme	12140.00		
Water & Sanitation Programme	18570.00		
Schlorship to Poor Students	17532.00		
Awarness Generation Programme	13400.00		
Debate Programme	20000.00		
Capacity Building Expenses	13770.00		
Office Expenses	12158.00		
Audit & Certification Fees	5000.00		
To Excess of Income over Expenditure	107908.00		
TOTAL	2055539.50	TOTAL	2055539.50

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

Place: Karwi (Chitrakoot)
Date: 18.09.2015


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





For INSTITUTE OF SOCIAL
DEVELOPMENT
Managing Trustee
Institute of social Development
Chitrakoot (U.P.)

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Deptt. of Social Work
M.G.C.G.V. Chitrakoot
Distt. Satna (M.P.)

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31-03-2015

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		<u>By SDTT-Expenses</u>	
- Cash & Bank Balance	18086.48	Salary to Programme Manager	121000.00
		Salary to Village level Worker	77000.00
		Insurance	5000.00
		Salary to Project Director	55000.00
		Salary to Accountant	55000.00
		Development of Microplan	14000.00
		Demo Activities	132600.00
To Grant Received from SDTT	991000.00	Demonstration of Agriculture Activities	78870.00
To Bank Interest on SBI-SDTT	43969.94	Training of Farmers SHG	2500.00
To Grant Received -FCC	96000.00	Training Prog. For Village Incu. SHG	5537.50
To Bank Interest on SBI-FCC	2457.00	Exposer Visit-Local	12500.00
To Community Contribution- FCC	11500.00	Programme Travel and Conveyance	39123.00
To Grant Received from MPJAP	50000.00	Rent and Electricity	30000.00
To Bank Interest on MPJAP Account	4312.00	Administration / Stationery etc.	13208.00
		Mobile Communication	11571.00
To Grant Received from CRC	994000.00		
Bank Interest on CRC	1578.00		
Loan from ISD	110300.00		
		<u>By FCC-Expenses</u>	
To Donation	411400.00	Honararium	176000.00
To Membership Fees	1221.00	Rent of Hall	18000.00
To Bank Interest on Head Office Account	2372.00	Other Expenses	20990.00
To Community Contribution- Head Office	50000.00		
		<u>By MPJAP-Expenses</u>	
		Honararium	12000.00
		Documentation	900.00
		Travell	5000.00
		Incidental	2125.00
		Programme Exp.	30000.00
		<u>By CRC SALARY</u>	
		Salary to Project Director	50000.00
		Salary to Project Manager	100000.00
		Salary to CRC Cordinators	140000.00
		Salary to Par time Accountant	50000.00
		<u>By CRC PROGRAM COST</u>	
		Baseline profile of GP and family profile	6132.00
		Establishment of CRC	10000.00
		Self-Employment oriented counseling & skill development training to youths	20000.00
		Career counseling for youth pursuing 10 plus 2 or graduation or post graduation or any other technical, professional courses	9869.00
		Personality development inputs	20000.00
		Running a Small library	20000.00
		Providing scholarship to meritorious students whose parent s are unable to afford his education	60000.00

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Deptt. of Social Work
M.G.C.G.V. Chitrakoot
Distt. Satna (M.P)



	Organizing Learning exposure trips or youths	30000.00
	Promoting homemade supplementary	3191.00
	Providing supplementary nutrition to severely malnourised children	10500.00
	Capacity building Inputs on project concepts, Design and baseline, end line tools and community mobilization and issue specific inputs and other evolving CB needs	26201.00
	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
	<u>By CRC OVERHEAD COST</u>	
	Office rent including electricity	22000.00
	Travel or Fuel By Project team	30371.00
	Out Station Travel By PC and chief functionary	2500.00
	Stationery	10280.00
	Phone fax email and postage	13787.00
	Audit fees	2000.00
	Miscellaneous meeting with visiteres etc.	5791.00
	<u>By CRC CAPITAL COST</u>	
	Office Furniture	15000.00
	Laptop Computer & Printer	35000.00
	Digital Camera	8000.00
	Motorcycle with Registration Charge	59236.00
	<u>By H.O. Expenses</u>	
	Honorarium Expenses	30000.00
	Right to Information Expenses	12365.00
	Travelling Expenses	12000.00
	Pilgrims Help Programme	15324.00
	Health Awarness Programme	15686.00
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	Water Expenses	5000.00
	Human Rights Day Programme	12140.00
	Water & Sanitation Programme	18570.00
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	Awarness Generation Programme	13400.00
	Debate Programme	20000.00
	Capacity Building Expenses	13770.00
	Office Expenses	12158.00

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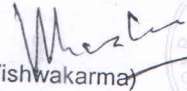
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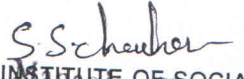
		TDS Deducted on Interest	7316.00
		Audit Fees Paid	5000.00
		Closing Balance:	
		- Cash & Bank Balance	716012.92
TOTAL	2788196.42	TOTAL	2788196.42

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

Place: Karwi (Chitrakoot)
Date: 18.09.2015


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




For **INSTITUTE OF SOCIAL DEVELOPMENT**
Trustee
Institute of Social Development
Chitrakoot (U.P.)

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M.G.C.G.V. Chitrakoot
Distt. Satna (M.P.)

FIXED ASSETS SCHEDULE AS ON 31.03.2015

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				
Furniture & Fixtures	10%	67063.01	0.00	0.00	0.00	67063.01	6706.00	60357.01
Office Equipments	15%	8418.14	0.00	0.00	0.00	8418.14	1263.00	7155.14
Training Equipments	15%	3887.55	0.00	0.00	0.00	3887.55	583.00	3304.55
Almirah	15%	2361.35	0.00	0.00	0.00	2361.35	354.00	2007.35
Computer with Monitor	60%	4226.00	0.00	0.00	0.00	4226.00	2536.00	1690.00
Air Conditioner	15%	18532.00	0.00	0.00	0.00	18532.00	2780.00	15752.00
Inverter	15%	13720.00	0.00	0.00	0.00	13720.00	2058.00	11662.00
Building	10%	1847879.10	0.00	0.00	0.00	1847879.10	184788.00	1663091.10
Office Furniture	10%	0.00	15000.00	0.00	0.00	15000.00	1500.00	13500.00
Laptop Computer & Print	60%	0.00	35000.00	0.00	0.00	35000.00	21000.00	14000.00
Digital Camera	15%	0.00	8000.00	0.00	0.00	8000.00	1200.00	6800.00
Motorcycle with Registra	15%	0.00	59236.00	0.00	0.00	59236.00	9000.00	50236.00
Sub-Total (Rs.)		1966087.15	117236.00	0.00	0.00	2084087.15	233768.00	1850319.15
Total (Rs.)		1966087.15	117236.00	0.00	0.00	2084087.15	233768.00	1850319.15



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M.G.C.G.V. Chit
Distt. Satna (M.P.)

NOTES ON ACCOUNTS

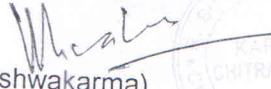
Significant Accounting Policies

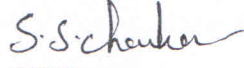
Accounting System:

- ⇒ 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.


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
Chitrakoot (U.P.)

Jagan Karwi (Chitrakoot)
Date: 18.09.2015

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Head
Deptt. of Social Work
M.G.C.G.V. Chitrakoot
Distt. Satna (M.P.)