

**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, 2017 , 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, 2017.

ii) #REF!

The prescribed particulars are annexed hereto.

**SIGNATURE**



**NAME**

**R.L.Vishwakarma**

**ADDRESS**

**R. Singh & Company**  
Allahabad Road, Civil Line,  
Karwi, District- Chitrakoot,  
Uttar Pradesh-210205

Place: Karwi (Chitrakoot)

Date : 25.04.2017

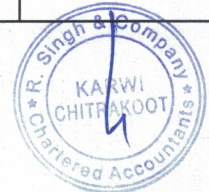
**M. No.**

**414479**



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

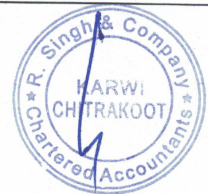
Sr. No.	PARTICULARS	Entire Income of F. Y. 2016-2017
1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year.	13,09,689.87
2	Whether the Institution has exercised the option under details of the amount of Income deemed to have been applied to charitable 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.	39,867.13
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





**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. 2016-2017
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.	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, 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

**BALANCE SHEET AS ON 31-03-2017**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>General Fund</b>		<b>Fixed Assets:</b>	
Opening Balance (Net) 59085.98		(As per Schedule)	1472978.15
Add: Excess of Income over Expenditure 39867.13	98953.11		
<b>Capital Fund</b>		<b>Current Assets, Loans &amp; Advances:</b>	
Opening Balance 1637514.15		<b>Cash &amp; Bank Balances</b>	
Add: Capital Addition (Assets) 0.00		- Cash in hand 0.00	
1637514.15		- Cash at Bank-FCC 1905.50	
Less: Dep. as per Contra 165300.00	1472214.15	- Cash at Bank-IGSSS 8211.00	
		- Cash at Bank-FC 1122.48	
		- Cash at Bank-HO & ISD 70692.13	81931.11
<b>Current Liabilities &amp; Provisions:</b>		<b>Loans &amp; Advances</b>	
Audit Fees Payable 5000.00		Tax Deducted at Source-P.Ys 21258.00	
Loan from ISD-FCC 83942.00		Loan to FCC 83942.00	
<b>Notes on Accounts</b>			
(As per schedule)			
<b>TOTAL</b>	<b>1660109.26</b>	<b>TOTAL</b>	<b>1660109.26</b>

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

Place: Karwi (Chitrakoot)  
Date: 25.04.2017

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



*Rgm*

**For INSTITUTE OF SOCIAL DEVELOPMENT**  
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 31-03-2017**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To FCC-Expenses</b>		By Donation	446865.00
Salary Expenses	180000.00	By Membership Fees	1221.00
Office Rent	36000.00	By Bank Interest on Head Office Account	1316.00
Miscellaneous Expenses	43999.50	By Community Contribution- Head Office	60000.00
<b>To H.O. Expenses</b>			
Honorarium Expenses	60000.00		
Right to Information Expenses	12685.00	<b>By Grant Received -FCC</b>	144000.00
Travelling Expenses	12310.00	Add: Unutilized Grant of PY	7503.00
Pilgrims Help Programme	15721.00	Less: Unutilized Grant	0.00
Health Awareness Programme	16091.00		151503.00
Adolescent Girls Health Awareness Programme	18930.00	By Bank Interest on SBI-FCC	460.00
Environment Day Programme	12780.00	By Society Contribution- FCC	26000.00
Counselling Guidance Expenses	17909.00		
Printing & Stationery	12157.00		
World Population Day Expenses	5397.00	By Interest Received-FC	65.00
Food Distributon to Poor	22097.00		
AIDS Awareness Programmes	14938.00		
Domestic Voilence AGP Expenses	33403.00	<b>By Grant Received -IGSSS</b>	606095.00
Electricity Charges	20517.00		
Water Expenses	5129.00	Less: Unuti. Grant of C. Period	0.00
Human Rights Day Programme	12454.00		606095.00
Water & Sanitation Programme	19050.00		
Scholorship to Poor Students	17985.00		
Awarness Generation Programme	13747.00	By Local Contribution- IGSSS	52766.00
Debate Programme	20517.00	By Bank Interest	3266.00
Capacity Building Expenses	14127.00		
Office Expenses	12804.50		
Audit & Certification Fees	5000.00		
Bank Charges	25.87		
<b>To IGSSS-Expenses</b>			
Conducting Baseline	19500.00		
Promoting adoption of improved of techniques	82000.00		
Promotion of Kitchen and garden	13500.00		
Demonstration and capacity Building	0.00		
Water Consarvation	33000.00		
Renovation and Repairing	0.00		
Formation of Grain Bank	24000.00		
Exposer Visit	40000.00		
Formation and Strengthening of CBOs	11000.00		
Traning and Prepartion of 5 Micro Plans	20500.00		
Traing of COBs Members on accessing and monitoring	12832.00		
Training on Agro Forestry System	0.00		
Quarterly Liasioning Meet	4000.00		
Promoting drought Resilient agricultural practices	15400.00		
CBOs Convergence	11500.00		
Intreface Meeting cum annual Participatory Assessme	0.00		
Staff Capacity/ Review Meeting	7200.00		
IEC Materials /Documentation	5000.00		
Project Coordinator	99000.00		
Animators	108000.00		
Accountant (Part Time)	45000.00		
Social Security	6000.00		
Project Coordinator (Travel)	13500.00		





Animators (Travel)	18000.00		
Travel of Chief Functionary	9000.00		
Outstation /IGSSS review meeting Travel	7927.00		
Office Rent /Maintaninnece	22500.00		
Telephone /Intrenet	9357.00		
Postage /courier	2700.00		
Printing and Stationary	13500.00		
To Excess of Income Over Expenditure	39867.13		
<b>TOTAL</b>	<b>1349557.00</b>	<b>TOTAL</b>	<b>1349557.00</b>

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

Place: Karwi (Chitrakoot)  
Date: 25.04.2017

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



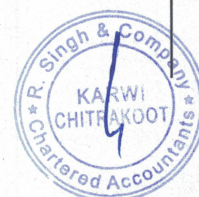
*Ram*  
**For INSTITUTE OF SOCIAL DEVELOPMENT**  
Managing Trustee  
Institute of Social Development  
Opp. Ramayan Mela Campus  
Chitrakoot (U.P.) 210204



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

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31-03-2017**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance:</b>		<b><u>By FCC-Expenses</u></b>	
- Cash & Bank Balance	49740.98	Salary Expenses	180000.00
		Office Rent	36000.00
		Miscellaneous Expenses	43999.50
To Grant Received -FCC	144000.00		
To Bank Interest on SBI-FCC	460.00	<b><u>By H.O. Expenses</u></b>	
To Society Contribution- FCC	26000.00	Honorarium Expenses	60000.00
To Loan from ISD-FCC	83942.00	Right to Information Expenses	12685.00
		Travelling Expenses	12310.00
		Pilgrims Help Programme	15721.00
		Health Awareness Programme	16091.00
To Interest Received-FC	65.00	Adolescent Girls Health Awareness Programme	18930.00
		Environment Day Programme	12780.00
		Counselling Guidance Expenses	17909.00
To Donation	441691.00	Printing & Stationery	12157.00
To Membership Fees	1221.00	World Population Day Expenses	5397.00
To Bank Interest on Head Office Account	1316.00	Food Distribution to Poor	22097.00
To Community Contribution- Head Office	60000.00	AIDS Awareness Programmes	14938.00
		Domestic Violence AGP Expenses	33403.00
		Electricity Charges	20517.00
To IGSSS Grant Received	606095.00	Water Expenses	5129.00
To IGSSS Local Contribution	52766.00	Human Rights Day Programme	12454.00
To IGSSS Bank Interest	3266.00	Water & Sanitation Programme	19050.00
		Scholarship to Poor Students	17985.00
		Awareness Generation Programme	13747.00
		Debate Programme	20517.00
		Capacity Building Expenses	14127.00
		Office Expenses	12804.50
		Bank Charges	25.87
		<b><u>By IGSSS-Expenses</u></b>	
		Conducting Baseline	19500.00
		Promoting adoption of improved of techniques	82000.00
		Promotion of Kitchen and garden	13500.00
		Demonstration and capacity Building	0.00
		Water Conservation	33000.00
		Renovation and Repairing	0.00
		Formation of Grain Bank	24000.00
		Exposer Visit	40000.00
		Formation and Strengthening of CBOs	11000.00
		Training and Preparation of 5 Micro Plans	20500.00
		Training of COBs Members on accessing and monitoring	12832.00
		Training on Agro Forestry System	0.00
		Quarterly Liaisoning Meet	4000.00
		Promoting drought Resilient agricultural practice	15400.00
		CBOs Convergence	11500.00
		Interface Meeting cum annual Participatory Assessment	0.00
		Staff Capacity/ Review Meeting	7200.00
		IEC Materials /Documentation	5000.00
		Project Coordinator	99000.00
		Animators	108000.00





		Accountant (Part Time)	45000.00
		Social Security	6000.00
		Project Coordinator (Travel)	13500.00
		Animators (Travel)	18000.00
		Travel of Chief Functionary	9000.00
		Outstation /IGSSS review meeting Travel	7927.00
		Office Rent /Maintaninnece	22500.00
		Telephone /Intrenet	9357.00
		Postage /courier	2700.00
		Printing and Stationary	13500.00
		Loan to FCC	83942.00
		<b>Closing Balance:</b>	
		- Cash & Bank Balance	81931.11
<b>TOTAL</b>	<b>1470562.98</b>	<b>TOTAL</b>	<b>1470562.98</b>

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

Place: Karwi (Chitrakoot)  
Date: 25.04.2017

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



*Ram*  
**For INSTITUTE OF SOCIAL  
DEVELOPMENT**

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



**FIXED ASSETS SCHEDULE AS ON 31.03.2017**

S. N.	PARTICULARS	RATE OF DEP.	OPENING BALANCE	ADDITIONS		SALE / DILUTION	TOTAL	DEPRECIATION	CLOSING BALANCE
				MORE THAN 180	OTHERS				
1	Furniture & Fixtures	10%	54321.01	0.00	0.00	0.00	54321.01	5432.00	48889.01
2	Office Equipments	15%	6082.14	0.00	0.00	0.00	6082.14	912.00	5170.14
3	Training Equipments	15%	2808.55	0.00	0.00	0.00	2808.55	421.00	2387.55
4	Almirah	15%	1706.35	0.00	0.00	0.00	1706.35	256.00	1450.35
5	Computer with Monitor	60%	676.00	0.00	0.00	0.00	676.00	406.00	270.00
6	Air Conditioner	15%	13389.00	0.00	0.00	0.00	13389.00	2008.00	11381.00
7	Invertor	15%	9913.00	0.00	0.00	0.00	9913.00	1487.00	8426.00
8	Building	10%	1496782.10	0.00	0.00	0.00	1496782.10	149678.00	1347104.10
9	Office Furniture	10%	12000.00	0.00	0.00	0.00	12000.00	1500.00	10500.00
10	Laptop Computer & Prin	60%	-7000.00	0.00	0.00	0.00	-7000.00	-7000.00	0.00
11	Digital Camera	15%	5600.00	0.00	0.00	0.00	5600.00	1200.00	4400.00
12	Motorcycle with Registra	15%	42000.00	0.00	0.00	0.00	42000.00	9000.00	33000.00
<b>Sub-Total (Rs.)</b>			<b>1638278.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1638278.15</b>	<b>165300.00</b>	<b>1472978.15</b>
<b>Total (Rs.)</b>			<b>1638278.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1638278.15</b>	<b>165300.00</b>	<b>1472978.15</b>





## NOTES ON ACCOUNTS

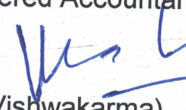
### 1 Significant Accounting Policies

#### 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 all projects.

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

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



  
For **INSTITUTE OF SOCIAL  
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Managing Trustee  
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Place: Karwi (Chitrakoot)

Date: 25.04.2017