

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, 2018 , 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, 2018.

ii) #REF!

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 : 21.04.2018

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

Sr. No.	PARTICULARS	Entire Income of F. Y. 2017-2018
1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year.	18,50,929.19
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.	1,75,559.56
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. 2017-2018
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 31-03-2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund		Fixed Assets:	
Opening Balance (Net)	98953.11	(As per Schedule)	1324194.15
Add: Excess of Income over Expenditure	175559.56		
	274512.67		
Capital Fund		Current Assets, Loans & Advances:	
Opening Balance	1472214.15	Cash & Bank Balances	
Add: Capital Addition (Assets)	0.00	- Cash in hand	5000.00
	1472214.15	- Cash at Bank-FCC	1314.00
Less: Dep. as per Contra	148784.00	- Cash at Bank-IGSSS	225371.25
	1323430.15	- Cash at Bank-FC	1122.48
		- Cash at Bank-HO & ISD	29682.94
			262490.67
Current Liabilities & Provisions:		Loans & Advances	
Audit Fees Payable	10000.00	Tax Deducted at Source-P.Ys	21258.00
Loan from ISD-FCC	38236.50	Loan to FCC	38236.50
Notes on Accounts			
(As per schedule)			
TOTAL	1646179.32	TOTAL	1646179.32

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

Place: Karwi (Chitrakoot)
Date: 21.04.2018

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



R. Singh

For INSTITUTE OF SOCIAL DEVELOPMENT

प्रबन्धक न्यासी

सामाजिक विकास संस्थान चित्रकूट

Managing Trustee

Institute of Social Development Chitrakoot

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To FCC-Expenses</u>		By Donation & Subscription	92721.50
Salary Expenses	240000.00	By Membership Fees	21500.00
Office Rent	36000.00	By Bank Interest on Head Office Account	1750.00
Contingency Expenses	44000.00	By Office Rent- Head Office	2000.00
<u>To H.O. Expenses</u>			
Awariness Camp	8844.00		
Right to Information Expenses	5000.00	By Grant Received -FCC	408000.00
Travelling Expenses	4234.00	Add: Unutilized Grant of PY	0.00
Agricultural Development	12200.00	Less: Unutilized Grant	0.00
Health Awarness Programme	16164.00		408000.00
Adolescent Girls Health Awarness Programme	22000.00	By Bank Interest on SBI-FCC	1587.00
Environment Day Programme	40000.00	By Society Contribution- FCC	32000.00
Counselling Guidance Expenses	15900.00		
Printing & Stationery	2850.00		
Telephone Expenses	5292.00	By Interest Received-FC	0.00
Website of ISD	3000.00		
AIDS Awarness Programmes	7915.00		
National Women Day Expenses	10000.00	By Grant Received -IGSSS	1311723.00
Electricity Charges	28500.00		
Debate Expenses	8000.00	Less: Unuti. Grant of C. Period	0.00
Human Rights Day Programme	0.00		1311723.00
Water & Sanitation Programme	0.00		
Help to Poor Students	50000.00		
Awariness Generation Programme	0.00	By Local Contribution- IGSSS	149899.00
Debate Programme	0.00	By Bank Interest	5308.25
Capacity Building Expenses	0.00		
Office Expenses	30245.00		
Audit & Certification Fees	10000.00		
Bank Charges	1015.19		
<u>To IGSSS-Expenses</u>			
Conducting Baseline	0.00		
Promoting adoption of improved of techniques	50000.00		
Promotion of Kitchen and garden	0.00		
Demonstration and capacity Building	0.00		
Water Consarvation	0.00		
Renovation and Repairing	62333.00		
Formation of Grain Bank	68000.00		
Exposer Visit	0.00		
Formation and Strengthening of CBOs	0.00		
Traning and Prepartion of 5 Micro Plans	0.00		
Traing of COBs Members on accessing and monitoring	6668.00		
Training on Agro Forestry System	28500.00		
Quarterly Liasioning Meet	4000.00		
Promoting drought Resilient agricultural practices	15400.00		
CBOs Convergence	23000.00		
Intreface Meeting cum annual Participatory Assesme	16000.00		
Staff Capacity/ Review Meeting	11400.00		
IEC Materials /Documentation	5000.00		
Project Coordinator	145500.00		
Animators	162000.00		
Accountant (Part Time)	60000.00		
Social Security	1500.00		
Project Coordinator (Travel)	15300.00		



Animators (Travel)	24000.00		
Travel of Chief Functionary	12000.00		
Outstation /IGSSS review meeting Travel	12740.00		
Office Rent /Maintaninnece	30000.00		
Telephone /Intrenet	12179.00		
Postage /courier	2700.00		
Printing and Stationary	7200.00		
Lesining Networking	3000.00		
Agro Harti Plantation	44000.00		
Vegitable Production	60000.00		
Capacity Building Programme	48750.00		
Two one day Training Dist. & Block Level	26600.00		
Training Programme Gotry	5000.00		
Machan Maethod	15000.00		
Goat Training Throught CBOs	58000.00		
Barmi Compost	18000.00		
Capacity Building of CBOs	7000.00		
Training Programme Poulutry	9000.00		
Backward Polutry	37500.00		
Fielding Demonstration	142500.00		
To Excess of Income Over Expenditure	175559.56		
TOTAL	2026488.75	TOTAL	2026488.75

Auditors : As per our separate report of even date

For R. Singh & Company

Chartered Accbuntants

Place:Karwi (Chitrakoot)

Date: 21.04.2018

(R.L.Vishwakarma)

Partner

M.No. 414479



For INSTITUTE OF SOCIAL DEVELOPMENT

प्रबन्धक व्यक्ती

सामाजिक विकास संस्थान चित्रकूट

Managing Trustee

Institute of Social Development Chitrakoot

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		<u>By FCC-Expenses</u>	
- Cash & Bank Balance	81931.11	Salary Expenses	240000.00
		Office Rent	36000.00
		Contingency Expenses	44000.00
To Grant Received -FCC	408000.00		
To Bank Interest on SBI-FCC	1587.00	<u>By H.O. Expenses</u>	
To Society Contribution- FCC	32000.00	Awarness Camp	8844.00
To Loan from ISD-FCC	38236.50	Right to Information Expenses	5000.00
		Travelling Expenses	4234.00
		Agricultural Development	12200.00
		Health Awarness Programme	16164.00
To Interest Received-FC	0.00	Adolescent Girls Health Awarness Programme	22000.00
		Environment Day Programme	40000.00
		Counselling Guidance Expenses	15900.00
To Donation & Subscription	92721.50	Printing & Stationery	2850.00
To Membership Fees	21500.00	Telephone Expenses	5292.00
To Bank Interest on Head Office Account	1750.00	Website of ISD	3000.00
To Office Rent- Head Office	2000.00	AIDS Awarness Programmes	7915.00
		National Women Day Expenses	10000.00
		Electricity Charges	28500.00
To IGSSS Grant Received	1311723.00	Debate Expenses	8000.00
To IGSSS Local Contribution	149899.00	Human Rights Day Programme	0.00
To IGSSS Bank Interest	5308.25	Water & Sanitation Programme	0.00
		Help to Poor Students	50000.00
		Awarness Generation Programme	0.00
		Debate Programme	0.00
		Capacity Building Expenses	0.00
		Office Expenses	30245.00
		Bank Charges	1015.19
		<u>By IGSSS-Expenses</u>	
		Conducting Baseline	0.00
		Promoting adoption of improved of techniques	50000.00
		Promotion of Kitchen and garden	0.00
		Demonstration and capacity Building	0.00
		Water Consarvation	0.00
		Renovation and Repairing	62333.00
		Formation of Grain Bank	68000.00
		Exposer Visit	0.00
		Formation and Strengthening of CBOs	0.00
		Traning and Prepartion of 5 Micro Plans	0.00
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		Training on Agro Forestry System	28500.00
		Quarterly Liasioning Meet	4000.00
		Promoting drought Resilient agricultural practice	15400.00
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		Staff Capacity/ Review Meeting	11400.00
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	Accountant (Part Time)	60000.00
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	Capacity Building of CBOs	7000.00
	Training Programme Poulutry	9000.00
	Backward Polutry	37500.00
	Fielding Demonstration	142500.00
	Audit Fees of P.Y.	5000.00
	Loan to FCC	38236.50
	Closing Balance:	
	- Cash & Bank Balance	262490.67
TOTAL	2146656.36	TOTAL
		2146656.36

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

Place: Karwi (Chitrakoot)
Date: 21.04.2018

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




For INSTITUTE OF SOCIAL
DEVELOPMENT

प्रबन्धक न्यासी
सामाजिक विकास संस्थान चित्तूर
Managing Trustee
Institute of Social Development, Chitrakoot

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%	48889.01	0.00	0.00	0.00	48889.01	4889.00	44000.0
2	Office Equipments	15%	5170.14	0.00	0.00	0.00	5170.14	776.00	4394.1
3	Training Equipments	15%	2387.55	0.00	0.00	0.00	2387.55	358.00	2029.5
4	Almirah	15%	1450.35	0.00	0.00	0.00	1450.35	218.00	1232.3
5	Computer with Monitor	60%	270.00	0.00	0.00	0.00	270.00	162.00	108.0
6	Air Conditioner	15%	11381.00	0.00	0.00	0.00	11381.00	1707.00	9674.0
7	Invertor.	15%	8426.00	0.00	0.00	0.00	8426.00	1264.00	7162.0
8	Building	10%	1347104.10	0.00	0.00	0.00	1347104.10	134710.00	1212394.1
9	Office Furniture	10%	10500.00	0.00	0.00	0.00	10500.00	1500.00	9000.0
10	Laptop Computer & Prin	60%	0.00	0.00	0.00	0.00	0.00	-7000.00	7000.0
11	Digital Camera	15%	4400.00	0.00	0.00	0.00	4400.00	1200.00	3200.0
12	Motorcycle with Registra	15%	33000.00	0.00	0.00	0.00	33000.00	9000.00	24000.0
Sub-Total (Rs.)			1472978.15	0.00	0.00	0.00	1472978.15	148784.00	1324194.1
Total (Rs.)			1472978.15	0.00	0.00	0.00	1472978.15	148784.00	1324194.1



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
DEVELOPMENT

प्रबन्धक न्यासी
सामाजिक विकास संस्थान चित्रकूट
Managing Trustee
Institute of Social Development Chitrakoot

Place: Karwi (Chitrakoot)

Date: 21.04.2018