

AUDIT REPORT**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, 2019 , 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, 2019.

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.

UDIN- 19414479AAAAAX6437

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 : 15.07.2019

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

Sr. No.	PARTICULARS	Entire Income of F. Y. 2018-2019
1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year.	22,36,312
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.	1,22,854
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. 2018-2019
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 31-03-2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund		Fixed Assets:	
Opening Balance (Net) 274512.67		(As per Schedule)	1185637.15
Add: Excess of Income over Expenditure 122854.15	397366.82		
Capital Fund		Current Assets, Loans & Advances:	
Opening Balance 1323430.15		Cash & Bank Balances	
Add: Capital Addition (Assets) 0.00		- Cash in hand 0.00	
1323430.15		- Cash at Bank-FCC 369.00	
Less: Dep. as per Contra 138557.00	1184873.15	- Cash at Bank-IGSSS 292371.35	
		- Cash at Bank-FC 1122.48	
		- Cash at Bank-GHS 4812.00	
		- Cash at Bank-G. Canteen 53333.00	
		- Cash at Bank-HO & ISD 29810.99	381818.82
Current Liabilities & Provisions:		Loans & Advances	
Audit & Certification Fees Payable 13000.00		Tax Deducted at Source-P.Ys 21258.00	
Loan taken 142364.00		Tax Deducted at Source-C.Y. 4890.00	
		Grant Receivable-FCC 144000.00	
Notes on Accounts			
(As per schedule)			
TOTAL	1737603.97	TOTAL	1737603.97

Auditors : As per our separate report of even date

For R. Singh & Company
Chartered Accountants

Place: Karwi (Chitrakoot)
Date: 15.07.2019

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



For INSTITUTE OF SOCIAL DEVELOPMENT

(Signature)
प्रबंधक न्यासी
सामाजिक विकास संस्थान चित्रकूट (उ०प्र०)
Managing Trustee
Institute of Social Development
Chitrakoot-Pin-210204

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To FCC-Expenses		By Donation	274700.00
Salary Expenses	240000.00	By Membership Fees & Contribution	11900.00
Office Rent	36000.00	By Bank Interest on Head Office Account	1027.00
Contingency Expenses	44000.00	By Office Rent- Head Office	44500.00
		By Community Contribution	52290.00
To H.O. Expenses			
Salary	60000.00		
Family Planning Expenses	22500.00	By Grant Received -FCC	288000.00
Travelling Expenses	12000.00	Add: Unutilized Grant of PY	0.00
Agricultural Development	34300.00	Less: Unutilized Grant	0.00
Bank Charges	69.95		
Adolescent Girls Health Awareness Programme	26560.00	By Bank Interest on SBI-FCC	691.00
Environment Day Programme	0.00	By Society Contribution- FCC	32000.00
Counselling Guidance Expenses	20079.00		
Printing & Stationery	24000.00		
Telephone Expenses	14560.00	By Interest Received-FC	0.00
Office Expenses	16000.00		
Audit & Certification Fees	13000.00		
National Women Day Expenses	35440.00	By Grant Received -IGSSS	1165627.00
Electricity Charges	49880.00		
Debate Expenses	0.00	Less: Unuti. Grant of C. Period	0.00
Human Rights Day Programme	0.00		
Water & Sanitation Programme	35000.00		
Help to Poor Students	28900.00		
Awareness Generation Programme	0.00	By Local Contribution- IGSSS	99458.00
Debate Programme	0.00	By Bank Interest-FC	6951.10
To IGSSS-Expenses			
Mid Term Evaluation	106335.00	By Grant Received -G.H.S.	244502.00
Promoting adoption of improved of techniques	30000.00		
Training Soil Conservation	72050.00	Less: Unuti. Grant of C. Period	0.00
Training Ground Water Recharge	76250.00		
Training Crop & Cropping	81650.00		
Renovation and Repairing	70000.00	By Sathi Pariyojna Grant	5000.00
Training Kichen Garden	43965.00		
Exposer Visit	24450.00	By Donation-Godavari Canteen	43920.00
Training Demonstration of Kichen Garden	38558.00	By Contribution-Godavari Canteen	43880.00
Training of PVCA Tools	67510.00	By Food Receipt-Godavari Canteen	44720.00
Traning of Sweing	33800.00		
Mix Forming	42000.00		
Lisoining Meeting	2000.00		
Travel of Project Coordinator	14400.00		
Travel of Enimator	23000.00		
Staff Capacity/ Review Meeting	12000.00		
IEC Materials /Documentation	8000.00		
Project Coordinator	150000.00		
Animators	161000.00		
Accountant (Part Time)	60000.00		
Travel of Chief Functionary	6500.00		
Outstation /IGSSS review meeting Travel	1000.00		
Office Rent /Maintaninnece	30000.00		
Telephone /Intrenet	9568.00		
Postage /courier	2400.00		
Printing and Stationary	5400.00		
Goat Training Throught CBOs	30200.00		



Capacity Building of CBOs	3000.00		
<u>To G.H.S.-Expenses</u>			
-Community Champions identify and meet with local administrators	11000.00		
-Community Champions engage with key stakeholders	24000.00		
-Community Champions participate at saas bahu sammelans	30000.00		
-Organise meeting with district, block officials and district/block TSU members	7800.00		
-Identify and utilise available platforms and special occasions at the village, block and district levels	3000.00		
-Conduct Refresher training of new champions	104000.00		
-Administrative and Staff Cost	33000.00		
-Office Overheads	22000.00		
<u>To Expenses Sathi Pariyojna</u>			
Meeting with Champion	5000.00		
<u>By Expenses Godavari Canteen</u>			
Fooding Material	79187.00		
To Excess of Income Over Expenditure	122854.15		
TOTAL	2359166.10	TOTAL	2359166.10

Auditors : As per our separate report of even date

For R. Singh & Company

Chartered Accountants KARWI

CHITRAKOOT

Chartered Accountants

Place: Karwi (Chitrakoot)

Date: 15.07.2019

(R.L. Vishwakarma)

Partner

M.No. 414479

For INSTITUTE OF SOCIAL DEVELOPMENT

(Signature)

प्रबन्धक न्यासी

सामाजिक विकास संस्थान चित्रकूट (उ०प्र०)

Managing Trustee

Institute of Social Development

Chitrakoot-Pin-210204

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		<u>By FCC-Expenses</u>	
- Cash & Bank Balance	262490.67	Salary Expenses	240000.00
		Office Rent	36000.00
		Contingency Expenses	44000.00
To Grant & Loan Received -FCC	329600.00	ISD Loan	43236.00
To Bank Interest on SBI-FCC	691.00	<u>By H.O. Expenses</u>	
To Society Contribution- FCC	32000.00	Salary	60000.00
		Family Planning Expenses	22500.00
		Travelling Expenses	12000.00
		Agricultural Development	34300.00
		Bank Charges	69.95
To Interest Received-FC	0.00	Adolescent Girls Health Awareness Programme	26560.00
		Environment Day Programme	0.00
		Counselling Guidance Expenses	20079.00
To Donation	274700.00	Printing & Stationery	24000.00
To Membership Fees & Contribution	11900.00	Telephone Expenses	14560.00
To Bank Interest on Head Office Account	1027.00	Office Expenses	16000.00
To Office Rent- Head Office	44500.00	Audit & Certification Fees	10000.00
To Community Contribution	52290.00	National Women Day Expenses	35440.00
		Electricity Charges	49880.00
To IGSSS Grant Received	1165627.00	Debate Expenses	0.00
To IGSSS Local Contribution	99458.00	Human Rights Day Programme	0.00
To IGSSS Bank Interest	6951.10	Water & Sanitation Programme	35000.00
		Help to Poor Students	28900.00
		Awareness Generation Programme	0.00
To Grant Received-GHS	239612.00	Debate Programme	0.00
To Grant Received-Sathi Pariyojna	5000.00		
		<u>By IGSSS-Expenses</u>	
		Mid Term Evaluation	106335.00
To Donation-Godavari Canteen	43920.00	Promoting adoption of improved of techniques	30000.00
To Contribution-Godavari Canteen	43880.00	Training Soil Conservation	72050.00
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	-Organise meeting with district, block officials and district/block TSU members	7800.00
	-Identify and utilise available platforms and special occations at the village, block and district levels	3000.00
	-Conduct Refresher traning of new champions	104000.00
	-Administrative and Staff Cost	33000.00
	-Office Overheads	22000.00
		-
	<u>By Expenses Sathi Pariyojna</u>	
	Meeting with Champion	5000.00
	<u>By Expenses Godavari Canteen</u>	
	Fooding Material	79187.00
	Closing Balance:	
	- Cash & Bank Balance	381818.82
TOTAL	2658366.77	TOTAL
		2658366.77

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

Place:Karwi (Chitrakoot)
Date: 15.07.2019

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



For INSTITUTE OF SOCIAL
DEVELOPMENT

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%	44000.01	0.00	0.00	0.00	44000.01	4400.00	39600.01
2	Office Equipments	15%	4394.14	0.00	0.00	0.00	4394.14	659.00	3735.14
3	Training Equipments	15%	2029.55	0.00	0.00	0.00	2029.55	304.00	1725.55
4	Almirah	15%	1232.35	0.00	0.00	0.00	1232.35	185.00	1047.35
5	Computer with Monitor	60%	108.00	0.00	0.00	0.00	108.00	65.00	43.00
6	Air Conditioner	15%	9674.00	0.00	0.00	0.00	9674.00	1451.00	8223.00
7	Invertor	15%	7162.00	0.00	0.00	0.00	7162.00	1074.00	6088.00
8	Building	10%	1212394.10	0.00	0.00	0.00	1212394.10	121239.00	1091155.10
9	Office Furniture	10%	9000.00	0.00	0.00	0.00	9000.00	900.00	8100.00
10	Laptop Computer & Prin	60%	7000.00	0.00	0.00	0.00	7000.00	4200.00	2800.00
11	Digital Camera	15%	3200.00	0.00	0.00	0.00	3200.00	480.00	2720.00
12	Motorcycle with Registra	15%	24000.00	0.00	0.00	0.00	24000.00	3600.00	20400.00
Sub-Total (Rs.)			1324194.15	0.00	0.00	0.00	1324194.15	138557.00	1185637.15
Total (Rs.)			1324194.15	0.00	0.00	0.00	1324194.15	138557.00	1185637.15



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 (उ०प्र०)
Managing Trustee
Institute of Social Development
Chitrakoot-Pin-210204

Place: Karwi (Chitrakoot)
Date: 15.07.2019