

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, 2014, 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, 2014.

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.

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VSR

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

Place: Karwi (Chitrakoot)

Date: 29.04.2014

SIGNATURE

NAME

ADDRESS

M. No.

R.L.Vishwakarma

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

414479

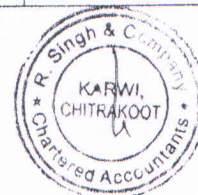


ANNEXURE

STATEMENT OF PARTICULARS

I. Application of Income for Charitable or Religious Purposes :

Sr. No.	PARTICULARS	Entire Income of F. Y. 2013-2014
1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year.	30,27,397.00
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.	10,428.00
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

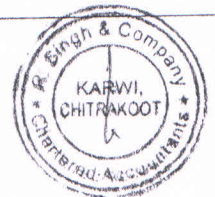


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Distt. Satna (M.P.)

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. 2013-2014
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.	
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



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

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

BALANCE SHEET AS ON 31-03-2014

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund		Fixed Assets:	
Opening Balance	16546.48	(As per Schedule)	1966087.15
Add: Excess of Income over Expenditure	10428.00		
	26974.48		
Capital Fund		Current Assets, Loans & Advances:	
Opening Balance	2193479.15	Cash & Bank Balances	
Add: Capital Addition (Donation)	0.00	- Cash in hand	0.00
	2193479.15	- Cash at Bank-JTT	0.00
Less: Dep. as per Contra	227392.00	- Cash at Bank-FCC	1435.00
	1966087.15	- Cash at Bank-MPJAP	647.00
		- Cash at Bank-H.O.	16004.48
Current Liabilities & Provisions:			18086.48
Audit Fees Payable	5000.00	Loans & Advances	
		Tax Deducted at Source	13888.00
Notes on Accounts			
(As per schedule)			
TOTAL	1998061.63	TOTAL	1998061.63

Auditors : As per our separate report of even date

For R. Singh & Company
Chartered Accountants

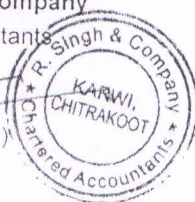
Place: Karwi (Chitrakoot)

Date: 29.04.2014

(R.V. Vishwakarma)

Partner

M.No. 414479



S.S. Chahal

For INSTITUTE OF SOCIAL DEVELOPMENT

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

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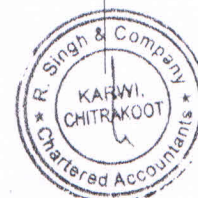
Deptt. of Social Work
M.G.C.G.V. Chitrakoot
Distt. Satna (M.P.)

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2014

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To JTT-Administration & Other Costs		By Grant Received from JTT	0.00
Salary to Programme Coordinator	45000.00	Add: Unutilized Grant og PY	908070.00
Salary to Technical Staff	72000.00	Less: Unutilized Grant	0.00
Salary to Village level Worker	31500.00		908070.00
Salary to Director (Part)	36000.00	By Bank Interest on SBI-JTT	18529.00
Salary to Accounts Person (Part)	22500.00		
To JTT-Programme Costs		By Grant Received -FCC	270522.00
Development of microplans	25000.00	Less: Capital Grant for Assets	0.00
Demo activities in microplans	500000.00	Less: Unutilized Grant	0.00
Capacity building	20839.00		270522.00
Demo agriculture	99029.00	By Bank Interest on SBI-FCC	1435.00
		By Community Contribution- FCC	21427.00
To JTT-Overhead Costs			
Travel and conveyance	18040.00		
Rent and electricity	18000.00	By Grant Received from MPJAP	25000.00
Administration/Stationery etc.	14191.00	Add: Unutilized Grant og PY	6716.00
Mobile communication	10000.00	Less: Unutilized Grant	0.00
Audit and Certification Fee	5000.00		31716.00
Taily Purchased	9500.00		
		By Bank Interest on MPJAP Account	1223.00
To FCC-Expenses			
Stationery Expenses	4529.00	By Donation	1067500.00
Honorarium	168000.00	By Membership Fees	1333.00
Rent of Hall	18000.00	By Bank Interest on Head Office Account	1810.00
Publicity Expenses	10116.00	By Community Contribution- Head Office	714260.00
Travelling Expenses	12000.00		
National Women Day Expenses	9810.00		
National Girls Child Week	2915.00		
To MPJAP-Expenses			
Cultural & Litreary Activities	3000.00		
Honour Ceremony	3000.00		
Health Camp	3000.00		
Waste Management	3000.00		
Capacity Building of Prasphutan Samiti	3000.00		
Administrative Expenses	32440.00		
National Women Day Expenses	30000.00		
National Girls Child Week	22500.00		
To H.O. Expenses			
Honorarium Expenses	60000.00		
Bank Charges	330.00		
Right to Information Expenses	48560.00		
Travelling Expenses	55482.00		
Youth Leadership Programme	69874.00		
Pilgrims Help Programme	31456.00		
Health Awarness Programme	40000.00		
Adolescent Girls Health Awarness Programme	65470.00		
Mobile Expenses	19547.00		
Right to Food Campaign	51000.00		
Environment Day Programme	60234.00		
Counselling Guidance Expenses	126458.00		
Printing & Stationery	22640.00		
World Population Day Expenses	81250.00		

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

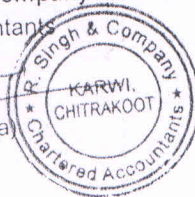


Food Distributon to Poor	118450.00		
AIDS Awarness Programmes	68950.00		
Domestic Voillence AGP Expenses	78230.00		
Micro Level Plan	50000.00		
Advocacy for Poor People	27666.00		
MANREGA Awarness Programme	25000.00		
Right to Education Campaign	41200.00		
Electricity Charges	5289.00		
Water Tax Expenses	792.00		
Human Rights Day Programme	41464.00		
Water & Sanitation Programme	40000.00		
Schlorship to Poor Students	48560.00		
Awarness Generation Programme	64520.00		
Satarkta Jagrukta Expenses	51450.00		
Debate Programme	30000.00		
Exhibition Expenses	41967.00		
Capacity Building Expenses	52000.00		
Basq Line Servey Expenses	53544.00		
Farmers Visit Expenses	62650.00		
Farmers Training Programme	30000.00		
Office Expenses	106455.00		
Audit & Certification Fees	5000.00		
To Excess of Income over Expenditure	10428.00		
TOTAL	3037825.00	TOTAL	3037825.00

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

Place: Karwi (Chitrakoot)
Date: 29.04.2014

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



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

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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 31-03-2014

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		<u>By JTT-Administration & Other Costs</u>	
- Cash & Bank Balance	996248.48	Salary to Programme Coordinator	45000.00
		Salary to Technical Staff	72000.00
		Salary to Village level Worker	31500.00
		Salary to Director (Part)	36000.00
		Salary to Accounts Person (Part)	22500.00
		<u>By JTT-Programme Costs</u>	
To Grant Received from JTT	0.00	Development of microplans	25000.00
To Bank Interest on SBI-JTT	18529.00	Demo activities in microplans	500000.00
To Grant Received -FCC	270522.00	Capacity building	20839.00
To Bank Interest on SBI-FCC	1435.00	Demo agriculture	99029.00
To Community Contribution- FCC	21427.00	<u>By JTT-Overhead Costs</u>	
To Grant Received from MPJAP	25000.00	Travel and conveyance	18040.00
To Bank Interest on MPJAP Account	1223.00	Rent and electricity	18000.00
To Donation	1067500.00	Administration/Stationery etc.	14191.00
To Membership Fees	1333.00	Mobile communication	10000.00
To Bank Interest on Head Office Account	1810.00	Audit and Certification Fee	5000.00
To Community Contribution- Head Office	714260.00	Taily Purchased	9500.00
To Advance Given Received	5000.00	<u>By FCC-Expenses</u>	
		Stationery Expenses	4529.00
		Honorarium	168000.00
		Rent of Hall	18000.00
		Publicity Expenses	10116.00
		Travelling Expenses	12000.00
		National Women Day Expenses	9810.00
		National Girls Child Week	2915.00
		Return of Loan	78804.00
		<u>By MPJAP-Expenses</u>	
		Cultural & Litreary Activities	3000.00
		Honour Ceremony	3000.00
		Health Camp	3000.00
		Waste Management	3000.00
		Capacity Building of Prasphutan Samiti	3000.00
		Administrative Expenses	32440.00
		National Women Day Expenses	30000.00
		National Girls Child Week	22500.00
		<u>By H.O. Expenses</u>	
		Honorarium Expenses	60000.00
		Bank Charges	330.00
		Right to Information Expenses	48560.00
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		Youth Leadership Programme	69874.00
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		Health Awarness Programme	40000.00
		Adolescent Girls Health Awarness Programme	65470.00

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




		Mobile Expenses	19547.00
		Right to Food Campaign	51000.00
		Environment Day Programme	60234.00
		Counselling Guidance Expenses	126458.00
		Printing & Stationery	22640.00
		World Population Day Expenses	81250.00
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		Debate Programme	30000.00
		Exhibition Expenses	41967.00
		Capacity Building Expenses	52000.00
		Base Line Serrvey Expenses	53544.00
		Farmers Visit Expenses	62650.00
		Farmers Training Programme	30000.00
		Office Expenses	106455.00
		Audit Fees Paid	5000.00
		Closing Balance:	
		- Cash & Bank Balance	18086.48
		TOTAL	3124287.48
		TOTAL	3124287.48

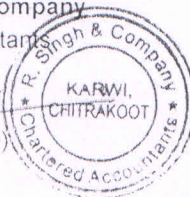
Auditors : As per our separate report of even date

For R. Singh & Company
Chartered Accountants

Place: Karwi (Chitrakoot)

Date: 29.04.2014

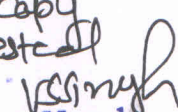

(R.L. Vishwakarma)
Partner
M.No. 414479



S.S. Chelva

For INSTITUTE OF SOCIAL
DEVELOPMENT

Managing Trustee
Institute of Social Development
Opp. Kantayan Mela Campus
Chitrakoot (U.P.) 200104

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

FIXED ASSETS SCHEDULE AS ON 31.03.2014

S. N.	PARTICULARS	RATE OF DEP.	BALANCE AS ON 01.04.2013	ADDITIONS		SALE / DILUTION	TOTAL	DEPRECIATION	BALANCE AS ON 31.03.2014
				MORE THAN 180	OTHERS				
1	Furniture & Fixtures	10%	74515.01	0.00	0.00	0.00	74515.01	7452.00	67063.01
2	Office Equipments	15%	9904.14	0.00	0.00	0.00	9904.14	1486.00	8418.14
3	Training Equipments	15%	4573.55	0.00	0.00	0.00	4573.55	686.00	3887.55
4	Almirah	15%	2778.35	0.00	0.00	0.00	2778.35	417.00	2361.35
5	Computer with Monitor	60%	10566.00	0.00	0.00	0.00	10566.00	6340.00	4226.00
6	Air Conditioner	15%	21802.00	0.00	0.00	0.00	21802.00	3270.00	18532.00
7	Invertor	15%	16141.00	0.00	0.00	0.00	16141.00	2421.00	13720.00
8	Building	10%	2053199.10	0.00	0.00	0.00	2053199.10	205320.00	1847879.10
Sub-Total (Rs.)			2193479.15	0.00	0.00	0.00	2193479.15	227392.00	1966087.15
Total (Rs.)			2193479.15	0.00	0.00	0.00	2193479.15	227392.00	1966087.15



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

NOTES ON ACCOUNTS

1 Significant Accounting Policies.

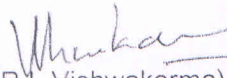
Accounting System:

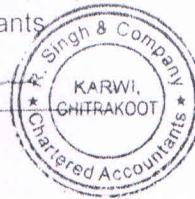
- => Sansthan follows mercantile system of accounting as regards preparation of accounts.
- => Revenues and Expenses are accounted for on accrual basis with necessary provisions for all known liabilities.
- => Fixed assets are carried at their written down value after providing depreciation at the rates 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 Grant project.

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

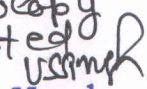
Place: Karwi (Chitrakoot)
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