



**FORM NO. 10B**

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of  
charitable or religious trusts or institutions**

We have examined the balance sheet of INSTITUTE OF SOCIAL DEVELOPMENT AAAT16280N [name and PAN of the trust or institution] as at 31/03/2019 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named trust as at 31/03/2019
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2019

The prescribed particulars are annexed hereto.

**For KAILASH SURESH & ASSOCIATES**  
Chartered Accountants

(KAILASH CHAND GARG)  
PARTNER

Membership No: 098779  
Registration No: 0010338c

Place :RUDRAPUR  
Date : 24/06/2019  
UDIN :



**ANNEXURE**  
**STATEMENT OF PARTICULARS**

*Application of income for charitable or religious purposes.*

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	<b>12670927</b>
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	<b>No</b>
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	<b>No</b>
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>No</b>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	<b>0</b>
6.	Whether the amount of income of 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.	<b>NA</b>
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(B)? If so, the details thereof.	<b>NA</b>
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	<b>No</b>
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 11(2) (b) (iii), or	<b>No</b>
c.	has not been utilised for purpose 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	<b>No</b>

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter 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.	<b>NO</b>
2.	Whether any land, building or other property of the trust 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.	<b>NO</b>



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 trust 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 trust 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 trust during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust was diverted during the previous year in favour 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 trust 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.**

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

For KAILASH SURESH & ASSOCIATES

Chartered Accountants

(KAILASH CHAND GARG)

PARTNER

Membership No: 098779

Registration No: 0010338c



Place :RUDRAPUR

Date : 24/06/2019

UDIN :

M/S INSTITUTE OF SOCIAL DEVELOPMENT (ISD)  
KICHHA, DISTT.- U.S. NAGAR (UTTARAKHAND)

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CORPUS FUND</b>		<b>FIXED ASSETS</b>	
	1175187.04	As per Annexure "A"	368894.00
Less: Excess of Expenditure over Income	613870.11		
	561316.93		
<b>UNSECURED LOAN</b>		<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>	
(From Members)	65000.00	<b>GRANT RECEIVABLE</b>	
		TATA CSR	832000.00
		Blockwise Panchayati Training	8000.00
		Cheli Aipan	200000.00
		Disaster Management	565000.00
		E Shakti Receivable	52000.00
		Survey of Homeless Person Receipts	49000.00
		Nagar Palika Collection Income	111198.00
		Chief Minister Hunar Yojna	112500.00
		LEDP	10010.00
		Nai Roshni	57375.00
		NDLM	4636.00
		PMG Disha Receivable	3900.00
<b>CURRENT LIABILITIES</b>		<b>CASH &amp; BANK BALANCE</b>	
Unutilised Grant of HRIDAYA Project	1122.00	Cash	74356.00
Unutilised Grant of RCH Project	14434.00	B.O.B	5646.35
Sundry Creditors:-		S.B.I	2186.00
Amit Shrivastava	48000.00	U.G. Bank, Kichha (IP Batch 3)	2075.00
Disaster Management Exps.	127990.00	SBI, Kichha (New)	98926.50
TATA CSR Exps.	2423053.00	U.G. Bank, Kichha	2620.00
Vehicle Rent	19600.00	Bandhan Bank	1370.90
Others	524412.00	PNB, Kichha 32411	1166432.18
Provision:-			1353612.93
Audit Fee	11800.00		
TDS	400.00		
	12200.00		
		<b>INVESTMENT</b>	
		FDR with Bank	20000.00
		<b>LOAN &amp; ADVANCES</b>	
		TDS [F.Y. 2018-19]	10314.00
		TDS [F.Y. 2017-18]	38688.00
<b>TOTAL RS.</b>	<b>3797127.93</b>	<b>TOTAL RS.</b>	<b>3797127.93</b>

DATE : 24.06.2019

PLACE : RUDRAPUR

AS PER OUR SEPARATE AUDIT REPORT OF EVEN DATE

M/S INSTITUTE OF SOCIAL DEVELOPMENT (ISD)

For M/S KAILASH SURESH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Manager

Treasurer

KAILASH CHAND  
(Partner)



M/S INSTITUTE OF SOCIAL DEVELOPMENT (ISD)

KICHHA, DISTT.- U.S. NAGAR (UTTARAKHAND)

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDING 31.03.2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To TATA CSR Project Exps.	7723362.70	By TATA CSR Receipts	7716970.95
To NPR Exps.	1063160.00	By T.I. Receipts	1409403.00
To TI Project Exps.	1396305.80	By NPR Receipts	1062139.78
To Grant Returned to USACS	14577.00	By PMG Disha Receipts	519600.00
To UKSDM Exps.	35000.00	By Grant Received from NABRAD for Farmer Club Project	404000.00
To Bank Charges	1397.12	By LIC Commission	1288.30
To Electricity Exps.	6703.00	By DIC EDP Jute Bag Training Receipts	69500.00
To Vehicle Rent Paid	240000.00	By DIC Baint Handicraft Receipts	64000.00
To Administration Exps.	31773.00	By Eshakti Receipts	123380.00
To Vani Exps.	1500.00	By DIC Beauton Receipts	69000.00
To Survey of Homeless Person Exps.	49000.00	By NABARD SHG Receipts	42400.00
To Blockwise Panchayati Raj Training Exps.	8000.00	By SC/ST Hub Yojna Receipts	180000.00
To Cheli Aipan Exps.	180000.00	By Blockwise Panchayati Training Receipts	8000.00
To Eshakti Exps.	124750.00	By Cheli Aipan Receipts	200000.00
To DIC EDP Baint Handicraft Exps.	64000.00	By Disaster Management Receipts (Kashipur)	175000.00
To Farmer Club Project Exps.	300000.00	By Disaster Management Receipts (Sitarganj)	200000.00
To DIC Beauton Exps.	69000.00	By Survey of Homeless Person Receipts	49000.00
To EDP Jute Bag Training Exps.	71330.00	By Nagar Palika Collection Income	211250.00
To Disaster Management Exps. (Kashipur)	175000.00	By Chief Minister Hunar Yojna	112500.00
To Disaster Management Exps. (Sitarganj)	200000.00	By Interest Received from Bank	50486.00
To Chief Minister Hunar Yojna Exps.	112500.00	By Membership Fee	900.00
To Nagar Palika User Charges Exps.	156786.00	By Interest on I.T. Refund Received	2109.00
To Overhead Exps.	20073.52	By Excess of Expenditure over Income	613870.11
To PMG Disha Exps.	509115.00		
To Self Help Group Exps.	63700.00		
To Salary Exps.	432660.00		
To SC/ST Hub Yojna Exps.	180000.00		
To Postage Exps.	2058.00		
To Audit Fee	11800.00		
To Depreciation	41246.00		
<b>TOTAL RS.</b>	<b>13284797.14</b>	<b>TOTAL RS.</b>	<b>13284797.14</b>

DATE : 24.06.2019

PLACE : RUDRAPUR

AS PER OUR SEPARATE AUDIT REPORT OF EVEN DATE

M/S INSTITUTE OF SOCIAL DEVELOPMENT (ISD)

For M/S KAILASH SURESH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Manager

Treasurer

KAILASH CHAND  
(Partner)



## M/S INSTITUTE OF SOCIAL DEVELOPMENT (ISD)

KICHHA, DISTT.- U.S. NAGAR (UTTARAKHAND)

## RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD ENDING 31.03.2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By TATA CSR Project Exps.	5300309.70
Cash	6321.00	By NPR Exps.	1063160.00
B.O.B	7689.15	By UKSDM Exps.	35000.00
S.B.I	1245.00	By TI Project Exps.	1396305.80
U.G. Bank, Kichha (IP Batch 3)	2003.00	By Grant Returned to USACS (F.Y.-2018-19)	14577.00
SBI, Kichha (New)	1735043.84	By Bank Charges	1397.12
U.G. Bank, Kichha	2528.00	By Electricity Exps	6703.00
Bandhan Bank	55270.90	By Vehicle Rent Paid	215600.00
PNB 32411	854223.88	By Administration Exps.	31773.00
	2664324.77	By Vani Exps.	1500.00
To TATA CSR Receipts	5994900.00	By Survey of Homeless Population Exps.	49000.00
To T.I. Project Receipts	1409403.00	By Blockwise Panchayati Raj Training Exps.	8000.00
To PMG Disha Receipts	505386.00	By Cheli Aipan Exps.	180000.00
To Grant Received from NABARD for Farmer Club Project	404000.00	By Eshakti Exps.	124750.00
To SC/ST Hub Yojna Receipts	180000.00	By DIC EDP Baint Handicraft Exps	64000.00
To DIC Beauton Receipts (F.Y.-2018-19)	69000.00	By Farmer Club Project Exps	300000.00
To NABARD SHG Receipts	42400.00	By DIC Beauton Exps.	69000.00
To Nagar Palika Collection Receipts (F.Y.-2018-19)	100052.00	By EDP Jute Bag Training Exps.	71330.00
To DIC EDP Jute Bag Training Receipts	69500.00	By Disaster Management Exps. (Kashipur)	135000.00
To DIC Baint Handicraft Receipts	64000.00	By Disaster Management Exps. (Sitarganj)	112010.00
To Eshakti Receipts	71380.00	By Chief Minister Hunar Yojna Exps.	112500.00
To NABARD SHG Receipts (F.Y.-2017-18)	155000.00	By Nagar Palika User Charges Exps.	156786.00
To Nagar Palika Collection Receipts (F.Y.-2017-18)	195000.00	By Overhead Exps	20073.52
To LEDP Receipts (F.Y.-2017-18)	282930.00	By PMG Disha Exps.	509115.00
To T.I. Receipts (F.Y.-2017-18)	849366.00	By Self Help Group Exps.	63700.00
To Interest Received from Bank	50486.00	By Salary Exps.	432660.00
To Income Tax Refund Received	42121.00	By SC/ST Hub Yojna Exps.	180000.00
To Interest on I.T. Refund Received	2109.00	By Postage Exps.	2058.00
To LIC Commission	1288.30	By Nagar Palika Exps.	51030.00
To Membership Fee	900.00	By T.I. Project Exps. (F.Y.-2017-18)	792075.00
		By Grant Returned to USACS (F.Y.-2017-18)	25125.00
		By Grant Returned to USACS (Agst Interest) (F.Y.-2017-18)	1200.00
		By Computer Purchased	29000.00
		By Bio Metrix Attendance Sheet Machine Purchased	6195.00
		By Cooler Purchased	22400.00
		By Loan Returned to Members	200000.00
		By Audit Fee (F.Y.-2017-18)	11800.00
		By T.D.S Deposited	4800.00
		By Closing Balance	
		Cash	74356.00
		B.O.B	5646.35
		S.B.I	2186.00
		U.G. Bank, Kichha (IP Batch 3)	2075.00
		SBI, Kichha (New)	98926.50
		U.G. Bank, Kichha	2620.00
		Bandhan Bank	1370.90
		PNB, Kichha 32411	1166432.18
			1353612.93
TOTAL RS.	13153546.07	TOTAL RS.	13153546.07

DATE : 24.06.2019

PLACE : RUDRAPUR

AS PER OUR SEPARATE AUDIT REPORT OF EVEN DATE

M/S INSTITUTE OF SOCIAL DEVELOPMENT (ISD)

For M/S KAILASH SURESH & ASSOCIATES  
CHARTERED ACCOUNTANTSKAILASH CHAND  
(Partner)

Manager

Treasurer

## M/S INSTITUTE OF SOCIAL DEVELOPMENT (ISD)

KICHHA, DISTT.- U.S. NAGAR (UTTARAKHAND)

## DETAILS OF FIXED ASSETS AS ON 31.03.2019

ANNEXURE-"A"

S.No.	BLOCK OF ASSETS	RATE OF DEP.	OPENING BALANCE	ADDITIONS		SALES	CLOSING BALANCE	DEP. FOR YEAR	W.D.V. ON 31.03.2018
				UP TO 30.09	AFTER 30.09				
1	LAND	0%	145630.00	0.00	0.00	0.00	145630.00	0.00	145630.00
2	BUILDING	10%	51504.00	0.00	0.00	0.00	51504.00	5150.00	46354.00
3	FURNITURE & FIXTURE	10%	62805.00	0.00	0.00	0.00	62805.00	6281.00	56524.00
4	AIR CONDITIONER/FAN	15%	46482.00	0.00	0.00	0.00	46482.00	6972.00	39510.00
5	TELEVISION	15%	1034.00	0.00	0.00	0.00	1034.00	155.00	879.00
6	CAMERA	15%	100.00	0.00	0.00	0.00	100.00	15.00	85.00
7	COMPUTER SYSTEM	40%	1998.00	29000.00	0.00	0.00	30998.00	12399.00	18599.00
8	PHOTOSTATE MACHINE	15%	3104.00	0.00	0.00	0.00	3104.00	466.00	2638.00
9	STABILISER/INVERTOR	15%	7289.00	0.00	0.00	0.00	7289.00	1093.00	6196.00
10	DIC EQUIPMENT	15%	6977.00	0.00	0.00	0.00	6977.00	1047.00	5930.00
11	MOTOR CYCLE	15%	25622.00	0.00	0.00	0.00	25622.00	3843.00	21779.00
12	BIO METRIX ATTANDANCE	15%	0.00	0.00	6195.00	0.00	6195.00	465.00	5730.00
12	COOLER	15%	0.00	22400.00	0.00	0.00	22400.00	3360.00	19040.00
<b>TOTAL</b>			<b>352545.00</b>	<b>51400.00</b>	<b>6195.00</b>	<b>0.00</b>	<b>410140.00</b>	<b>41246.00</b>	<b>368894.00</b>

