



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 AAATI6280N [name and PAN of the trust or institution] as at 31/03/2023 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 31/03/2023
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2023

The prescribed particulars are annexed hereto.

**For KAILASH SURESH & ASSOCIATES
Chartered Accountants**

KAILASH
CHAND GARG

**(KAILASH CHAND GARG)
PARTNER**

**Membership No: 098779
Registration No: 0010338c**

**Place :RUDRAPUR, UDHAM SINGH NAGAR
Date : 08/07/2023
UDIN : 23098779BGTXKM1400**

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD ENDING 31.03.2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Balance		By TATA CSR Project Exps.	6406352.88
Cash	15940.80	By DDU GKY Project Exps.	7644316.00
Bandhan Bank (DDU)	262786.10	By T.I. Project Exps. (Sitarganj)	1609704.00
B.O.B (Haldwani)	29027.00	By Grant Returned to USACS (Stg)	48119.90
B.O.B (Sitarganj)	68.85	By T.I. Project Exps. (Haldwani)	1808680.00
S.B.I	3804053.28	By HSS Project (Haldwani)	2045.00
U.G. Bank, Kichha (IP Batch 3)	65832.00	By Grant Returned to USACS (Haldwani)	15398.35
U.G. Bank, Kichha	2759.00	By Panchayati Raj Training Exps.	2662386.92
Bandhan Bank	1521.90	By Mukhya Mantri Mahila Satat Ajivika Yojana Exps. (MMSAY)	971295.33
UCO Bank 4436	911988.00	By Uttarakhand Mahila Samekit Yojana	580255.00
UCO Bank 24500110064245	2156755.00	By Jal Jeevan Mission	452199.00
S.B.I. (FCRA) A/c No.-40125012202	0.00	By Vehicle Rent (Old)	78400.00
S.B.I (FCRA)	3308.79	By Overhead Exps	113048.91
PNB, Kichha 32411	<u>165530.92</u>	By Bank Charges	3256.02
	7419571.64	By Misc Exp	28302.98
To Jal Nigam Khatima	401940.00	By Chief Minister honor Yojna Exps	481624.00
To Jal Sansthan, Khatima	40177.00	By Vehicle Rent Exps. (TATA Project)	196000.00
To Jal Nigma, Rudrapur	260279.00	By Electricity Exps.	58547.22
To Tata Project receipts	6293700.00	By Exps. Agst DDU	377065.75
To Tata Project receipts (Old)	199950.00	By FDR	97021.00
To T.I. Project Receipts (Sitarganj)	1654300.00	By Fixed Assets	71000.00
To T.I. Project Receipts (Haldwani)	1818180.00	By T.D.S. (F.Y.-2021-22)	800.00
To Mukhya Mantri Mahila Satat Ajivika Yojana (MMSAY)	448766.00	By T.D.S. (F.Y.-2022-23)	4400.00
To Panchayati Raj Training	2965284.00	By TATA CSR Exps. (Old)	195850.00
To Alpsankhayak Kalyan Evav Wakf Vikas	176400.00	By PMPSE Activity 2021-22	28800.00
To DIC, Haldwani	75000.00	By MMSAY Exps (Extra Exps. Receivable from MMSAY)	59000.00
To DIC, Udham Singh Nagar	75000.00	By Data Entry Project Exps	30814.16
To Chief Minister Hunar Yojna/E Shakti (Old Balance)	88200.00	By Closing Balance	
To Chief Minister Hunar Yojna	37000.00	Cash	60255.80
To Interest Received from Bank	128647.00	Bandhan Bank (DDU)	18807.10
To Nagar Nigam Haldwani	30222.00	B.O.B. (DDU)	1107244.00
To LIC Commission	90.00	S.B.I. (FCRA) A/c No.-40125012202	0.00
To Membership Reciept	900.00	S.B.I	3399.79
To SHG Mela Receipts	6480.00	U.G. Bank, Kichha (IP Batch 3)	9924.00
To HSS Project (Haldwani)	14000.00	SBI, Kichha (New)	4840720.34
To DDU Project Receipts	9379275.00	U.G. Bank, Kichha	2835.00
To Security Received (DDU)	7500.00	Bandhan Bank	1521.90
To Amount received agst DDU Exps.	412428.00	UCO Bank 4436	454008.67
To Income Tax Refund Received	237900.00	UCO Bank 24500110064245	1628207.58
		PNB, Kichha 32411	<u>19583.04</u>
			8146507.22
TOTAL RS.	32171189.64	TOTAL RS.	32171189.64

DATE : 08.07.2023

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

KAILASH
CHAND
GARG

KAILASH CHAND

(Partner)

President

Secretary

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

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDING 31.03.2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To DDU GKY Project Exps.	10924013.70	By Grant from DDU	10924013.70
To TATA CSR Project Exps.	6507013.00	By Tata Project receipts	6300000.00
To Panchayati Raj Training Exps.	2662386.92	By Panchayati Raj Training	2660800.00
To T.I. Project Exps. (Sitarganj)	1609704.00	By Mukhya Mantri Mahila Satat Ajivika Yojana (MMSAY)	1026378.00
To Grant Returned To USACS (Sitarganj)	48119.90	By T.I. Project Receipts (Sitarganj)	1654300.00
To T.I. Project Exps. (Haldwani)	1808680.00	By T.I. Project Receipts (Haldwani)	1818180.00
To Grant Returned To USACS	15398.35	By Uttarakhand Mahila Samekit Yojana	580255.00
To Mukhya Mantri Mahila Satat Ajivika Yojana Exps. (MMSA)	1030295.33	By Jal Nigam Khatima	401940.00
To Alpsankhayak Kalyan Evav Wakf Vikas	481624.00	By Jal Nigma, Rudrapur	261023.00
To Uttarakhand Mahila Samekit Yojana	580255.00	By Jal Sansthan, Khatima	40997.00
To Jal Jeevan Mission	452199.00	By Alpsankhayak Kalyan Evav Wakf Vikas	301800.00
To Overhead Exps	113048.91	By DIC, Haldwani	75000.00
To Electricity Exps.	58547.22	By DIC, Udham Singh Nagar	75000.00
To Data Entry Project Exps	30814.16	By Chief Minister Hunar Yojna	37000.00
To Audit Fee	17700.00	By Interest Received from Bank (Saving)	128647.00
To Misc. Exps.	20018.00	By Interest Received from Bank (FDR)	169496.00
To Bank Charges	3256.02	By Interest on I.T. Refund	20916.00
To HSS Project Exps.	2045.00	By Nagar Nigam Haldwani	30222.00
To PMPSE Activity 2021-22	28800.00	By Receipts against HSS Project	2045.00
To Depreciation	129853.00	By SHG Loan Mela Receipts	6480.00
		By Membership Reciept	900.00
		By LIC Commission	90.00
		By Excess of Expenditure over Income	8288.81
TOTAL RS.	26523771.51	TOTAL RS.	26523771.51

DATE : 08.07.2023

AS PER OUR SEPARATE AUDIT REPORT OF EVEN DATE

PLACE : RUDRAPUR

M/S INSTITUTE OF SOCIAL DEVELOPMENT (ISD)

For M/S KAILASH SURESH & ASSOCIATES
 CHARTERED ACCOUNTANTS

KAILASH
 CHAND
 GARG

KAILASH CHAND
 (Partner)

President

Secretary

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

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>CORPUS FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	213294.31	As per Annexure "A"	705598.00
Less: Excess of Expenditure over Income	<u>8288.81</u>	205005.50	
<u>UNSECURED LOAN</u>		<u>CURRENT ASSETS, LOAN & ADVANCES</u>	
(From Members)	865600.00	<u>GRANT RECEIVABLE</u>	
		E Shakti	111442.00
		LEDP	10010.00
		Nai Roshni	57375.00
		FPO	58750.00
<u>CURRENT LIABILITIES</u>		Jal Jeevan Mission	108615.00
Sundry Creditors:-		FCRA Project Paid by Society	8284.98
DDU Project Exps.	1981143.95	Alpsankhayak Kalyan Evav Wakf Vikas	117600.00
Eshakti Expenses	85985.00	DDU Grant Receivable	4827916.60
Farmer Club Exps	90500.00		
Jal Jeevan Mission Exps	49885.00		
Chief Minister Honor Yojna	97000.00		
Disaster Management Exps.	194000.00	<u>CASH & BANK BALANCE</u>	
Vijay kumar Shrivastava	54827.00	Cash	60255.80
TATA CSR Exps.	7551451.35	Bandhan Bank (DDU)	18807.10
BDAP Chamapawat	152585.00	B.O.B. (DDU)	1107244.00
BDAP U.S. Nagar	<u>33850.00</u>	S.B.I. (FCRA) A/c No.-40125012202	0.00
	10291227.30	S.B.I	3399.79
Unutilized Grant Chief Minister Women Welfare Yojna	371600.00	U.G. Bank, Kichha (IP Batch 3)	9924.00
Unutilized Grant Uttarakhand Women Welfare Yojna	1620515.00	SBI, Kichha (New)	4840720.34
Unutilized Grant Panchayati Raj Training	365000.00	U.G. Bank, Kichha	2835.00
Unutilized Grant HSS Project	11955.00	Bandhan Bank	1521.90
Provision:-		UCO Bank 4436	454008.67
Rent (DDU)	3930875.00	UCO Bank 24500110064245	1628207.58
Salary (DDU)	244694.00	PNB, Kichha 32411	<u>19583.04</u>
Audit Fee (DDU)	5000.00		8146507.22
Vehicle Rent	39200.00		
Audit Fee	29500.00	<u>INVESTMENT</u>	
TDS	<u>400.00</u>	FDR with Bank	3406929.00
	4249669.00		
		<u>LOAN & ADVANCES</u>	
		Income Tax Refundable [F.Y. 2019-20]	21000.00
		TDS [F.Y. 2021-22]	97388.00
		TDS [F.Y. 2022-23]	303156.00

TOTAL RS.	17980571.80	TOTAL RS.	17980571.80
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DATE : 08.07.2023

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

KAILASH
CHAND GARG

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(Partner)

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

DETAILS OF FIXED ASSETS AS ON 31.03.2023

ANNEXURE-"A"

S.No.	BLOCK OF ASSETS	RATE OF DEP.	OPENING BALANCE	ADDITIONS		SALES	CLOSING BALANCE	DEP. FOR YEAR	W.D.V. ON 31.03.2022
				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%	33792.00	0.00	0.00	0.00	33792.00	3379.00	30413.00
3	FURNITURE & FIXTURE	10%	153486.00	0.00	0.00	0.00	153486.00	15349.00	138137.00
4	AIR CONDITIONER/FAN	15%	24264.00	0.00	0.00	0.00	24264.00	3640.00	20624.00
5	TELEVISION	15%	540.00	0.00	0.00	0.00	540.00	81.00	459.00
6	CAMERA	15%	52.00	0.00	0.00	0.00	52.00	8.00	44.00
7	COMPUTER SYSTEM	40%	142971.00	0.00	0.00	0.00	142971.00	57188.00	85783.00
8	PHOTOSTATE MACHINE	15%	1620.00	0.00	0.00	0.00	1620.00	243.00	1377.00
9	STABILISER/INVERTOR	15%	38493.00	0.00	0.00	0.00	38493.00	5774.00	32719.00
10	DIC EQUIPMENT	15%	3641.00	0.00	0.00	0.00	3641.00	546.00	3095.00
11	MOTOR CYCLE	15%	13375.00	0.00	0.00	0.00	13375.00	2006.00	11369.00
12	BIO METRIX ATTANDANCE	15%	3518.00	0.00	0.00	0.00	3518.00	528.00	2990.00
13	COOLER	15%	11693.00	0.00	0.00	0.00	11693.00	1754.00	9939.00
14	Electricity Equipments	15%	52850.00	71000.00	0.00	0.00	123850.00	18578.00	105272.00
15	Scooty	15%	87875.00	0.00	0.00	0.00	87875.00	13181.00	74694.00
16	Tally Solution Software	15%	50651.00	0.00	0.00	0.00	50651.00	7598.00	43053.00
TOTAL			764451.00	71000.00	0.00	0.00	835451.00	129853.00	705598.00

KAILASH
CHAND
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