

# ASHISH AGRAWAL & CO.

Chartered Accountants

## AUDIDORS REPORT

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 institution.

I/We have examined the Balance Sheet of **Society for Public Education Cultural Training & Rural Action (SPECTRA), Alwar** and Institution managed by as on 31<sup>st</sup> March- 2017 and the Income and Expenditure Account, Receipt & Payment Account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

I/We have obtained all the information and explanation, which to the best of my/our knowledge and belief were necessary for the purposes of the audit. In my/our opinion proper books of account have been kept by the head office and the branches of the above named institution. As it appears from my/our examination of the books, and proper returns adequate for the purposes of audit have been received from subject to the comments given below :-

I/We examine that all income from educational institutions have been utilized for raw material, maintenance, training, building rent, resource- persons, staff etc. and there have been no profit earning out of fee charged from the students. All amounts have been utilized for furtherance of educational and development activities for the welfare of students only.

In my/our opinion and to the best of my/our information and according to information given to me/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/institution as on 31-03-2017 and,
- (ii) In the case of the Profit and Loss accounts, of its accounting year ending on 31-03-2017.

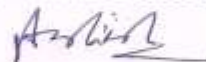
The prescribed particulars are annexed here to.

For : ASHISH AGARWAL & CO.



PLACE : ALWAR  
DATED : 02/06/2017

(Chartered Accountants)

  
(ASHISH AGARWAL & CO.)  
Partner  
M. No. 418705

**ASHISH AGRAWAL & CO.**  
**Chartered Accountants**

**ANNEXURE**

**STATEMENT OF PARTICULARS**

**I. APPLICATION OF INCOME FOR CHARITABLE OF RELIGIOUS PURPOSES**

1	Amount of Income of the Previous year applied to charitable or religious purposes in India during that year.	100% of Income
2	Whether the trust/institution 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 of religious purposes in India during the previous year.	NIL
3	Amount of income accumulated or set apart/finally set' apart for application to charitable or religious purposes, to extent it does not exceed 25 percent of the income derived from property held under trust wholly/ in part only for such purposes.	NIL
4	Amount of incomes, in eligible for exemption under section 11(1) (c) {Give details}	NIL
5	Amount of income, in addition of the amount referred to in Item 3 above, accumulated or set apart for specified purposes 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.	NIL
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation of section 11(1) in any earlier year is deemed to be income of the precious year under section 11(1B) ? If so, the details thereof.	NIL
8	Whether during the previous year, any part of income accumulated or set apart for specified purpose under section 11(2) in any earlier year.	NIL
(a)	Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application there to, or	NIL
(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) (iii), or	NIL
(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 there of ? If so, the details thereof.	NIL





**ASHISH AGRAWAL & CO.**  
**Chartered Accountants**

**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/institution 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.	*NIL
2	Whether any land, building or other property of the trust/institution was mode. Or continued to be mode 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.	NIL
3	Whether the services of the trust/institution were mode available to any such person during the previous year by way of salary, allowance or otherwise ? If so, give details.	NIL
4	Whether the services of the trust/institution were mode available to any such person during the previous year ? If so give details there of together with remuneration or compensation received, if any.	
5	Whether any share, security or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person ? If so, give details there of together with the consideration paid.	NIL
6	Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year to any such person ? If so, give details there of together with the consideration received.	NIL
7	Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person ? if so, give details there of together with the amount of income or value of property so diverted.	NIL
8	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details.	NIL



**ASHISH AGRAWAL & CO.**  
**Chartered Accountants**

III INVESTMENT HELD AT TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST.

S. No.	Name and address of the concern	Where the concern is a company, number and class of shares held.	Normal value of the investment	Income from of the investment	Whether the amount in col. 4 exceeded 5 present of the concern during the previous year say Yes/No.

----- NOT APPLICABLE -----

PLACE : ALWAR  
DATED : 02/06/2017



For : Ashish Agrawal & Co.  
(Chartered accountant)

(Ashish Kumar Agrawal)  
Partner  
M. No. 418705

**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR**  
**BALANCE SHEET**  
 FOR THE YEAR ENDED - 31st MARCH, 2017

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>SOURCES OF FUNDS</b>					
<b>CORPUS,CAPITAL &amp; GENERAL FUND</b>		<b>6,506,049</b>	<b>FIXED ASSETS (Sch-1)</b>		<b>1,405,148</b>
Indian			Indian		
Opening Balance Corpus Fund	4,131,991		FIXED ASSETS	1,526,702	
Add - Corpus Fund	41,799		Add - Additions	40,800	
<b>Total Corpus Fund</b>	<b>4,173,790</b>			<b>1,567,502</b>	
Opening Balance Genral Fund	735,655		Less- Depraction	162,354	
Add - Genral Fund (Indian)	1,587,575		<b>CURRENT ASSETS AND ADVANCES</b>		
<b>Total Genral Fund Fund</b>	<b>2,323,230</b>		<b>Cash and Bank (Indian and FC)</b>		<b>5,102,676</b>
Opening Balance Genral Fund (FC)	1,575		Cash in Hand (Sch-2)	210	
Add - General Fund (FC)	7,454		Bank Savings (Sch-3)	5,102,466	
<b>Total Genral Fund FC</b>	<b>9,029</b>		<b>Loans &amp; Advances (Indian)</b>		<b>151,663</b>
<b>BUFFALO PLACEMENT (LDF)</b>	<b>220,000</b>		TDS Refundable	69,487	
Letz Dream Buffalo Placement	1,100,000		TSC programme	55,176	
Less - Repayment Buffalo Placement	880,000		NCRI	5,000	
			Buffalo Placement SHG Women (LDF)	22,000	
<b>CURRENT LIABILITIES</b>			<b>Grant awaiting for reimbursement from Donor</b>		<b>681,123</b>
Current Liabilities		<b>420,766</b>	Indian		
Indian			Letz Dream Foundation	641,123	
Audit fee	24,500		Chetna (Hamari Awag Project)	40,000	
ESI Payable	55,212		Indian		
PF Payable	194,054		Deposits Assets		<b>2,140,000</b>
Goat Insurance Claim Fund	6,000		Fixed Deposits Bandhan Bank	2,000,000	
Staff Security Fund			HO & DDO Superintending Engineer (WP) SWRPD	140000	
Staff Security Fund Indian	138,000				
Staff Security Fund FC	3,000				
<b>Sundry Creditors</b>		<b>10,000</b>			
Shaurya Business Solutions Pvt.Ltd.	10,000				
<b>Balance Grant of The Donor</b>		<b>2,323,795</b>			
IIMPECT All Block	1,857,540				
FC					
SLDP (Heifer)	434,621				
Education (Iimpact)	31,634				
<b>TOTAL</b>		<b>9,480,610</b>	<b>TOTAL</b>		<b>9,480,610</b>

कुमारा-एशिश  
 कोषाध्यक्ष  
 स्पेक्ट्रा अलवर  
 Alwar  
 Date 02.06.2017



As per Separate Audit Report of even Date Annexed her with  
 for **ASHISH AGRAWAL & CO.**  
 Chartered accountant

*(Signature)*  
 (Ashish Kumar Agrawal)  
 Partner  
 M. No. 418705



SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

**INCOME & EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED - 31st MARCH, 2017

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<i>Indirect Expenses (Indian)</i>		<i>Indirect Incomes (Indian)</i>	
To Exp. For IIMPACT Mewat	5,538,901	By Amount Rec. From IIMPACT Mewat	5,535,822
To Exp. For IIMPACT RBL	1,338,644	By Amount Rec. From IIMPACT RBL	1,338,644
To Exp. For IIMPACT Alwar	5,078,541	By Amount Rec. From IIMPACT Alwar	5,081,620
To Exp. For IIMPACT Khargone	2,609,396	By Amount Rec. From IIMPACT Khargone	2,609,396
To Exp. For IIMPACT Banswara	2,652,201	By Amount Rec. From IIMPACT Banswara	2,652,201
To Exp. for Letz Dream Foundation	2,378,814	By Amount Rec. From Letz Dream Foundation	1,737,691
To Exp. for NABARD Prog.	362,049	By Amount Rec. From NABARD	891,672
To Exp. for NRHM & CMHO	358,812	By Amount Rec. From NRHM & CMHO	381,932
To Exp. for Saint Gobain	81,192	By Amount Rec. From Saint Gobain	299,400
To Chetna Hamari Awag Project	122,326	By Chetna Hamari Awag Project	60,000
To Bank Charge Exp.	1,826	By Bank Interest Rec.	202,042
To Computer, Camara Repair & Accessories	3,700	By Amount Rec. From SHG by ICICI Bank	383,925
To ESI Exp. SPECTRA	3,956	By Donation Rec.	29,043
To Legal & Professional	28,500	By Facilitation Charges (SHG)	212,481
To SUMA Exp.	12,180	By SUMA	12,180
To News Paper & Magazine Exp.	449	By Sundry Income	8,858
To Office Exp.	5,759	By Save Water Awareness	308,605
To Other Activites exp.	27,796		
To Postage & Courier Exp.	764	<b>By Amount To Be Receivable for Doners</b>	<b>681,123</b>
To Printing & Stationary Exp.	3,142	Chetna	40,000
To Silai Prasikshan	33,179	Letz Dream Foundation	641,123
To Tour & Travelling Exp.	34,579		
To Depreciation Exp.	162,354		
<i>Indirect Expenses (Foreign)</i>		<i>Indirect Incomes (Foreign)</i>	
To SLDP (Heifer)	4,673,213	By SLDP (Heifer)	4,673,213
To Nursery (Heifer)	289,404	By Nursery (Heifer)	289,405
To Impact (Education)	1,287,366	By Impact (Education)	1,287,366
		By Bank Interest	7,453
<b>TO Excess of Income Over Expenditure</b>	<b>1,595,029</b>		
<b>TOTAL</b>	<b>28,684,072</b>	<b>TOTAL</b>	<b>28,684,072</b>

As per Seprate Audit Report of even Date Annexed her with

**for ASHISH AGRAWAL & CO.**

Chartered accountant

*(Signature)*

(Ashish Kumar Agrawal)

Partner

M. No. 418705

*(Signature)*  
कोषाध्यक्ष

श्रीपद्म सुनवर

Treasurer

Alwar

Date 02.06.2017

Executive Director



**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR**

**RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED - 31st MARCH, 2017**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>SOURCES OF INCOME</b>		<b>HEAD OF EXPENSES</b>	
<b>Opening Balances</b>		<b>FCRA</b>	
<b>Cash in Hand</b>		By SLDP (Heifer)	4,673,213
To Cash Indian	3,487	By Nursery (Heifer)	289,404
		By Iimpact (Education)	1,284,366
<b>Bank Balance (Indian)</b>		<b>Sundry Creditors FC</b>	
To Axis Bank A/c 401010100021517	631,826	Savera Printers	540
To BOB Bank A/c 21500100006477	143,361		
To BOB Bank A/c 21500100013931	22,755	<b>INDIAN</b>	
To HDFC Bank A/c 04091450000205	178,454	By IIMPACT - Banswara	2,639,196
To HDFC Bank A/c 50100017278082	17,573	By IIMPACT - Alwar	5,025,191
To ICICI Bank A/c 028501000482	2,703,817	By IIMPACT- Mewat	5,535,685
To ICICI Bank A/c 028501003755	22,014	By IIMPACT- RBL	1,333,912
To ICICI Bank A/c 028501003771	14,639	By IIMPACT- Khargone MP	2,606,590
To ICICI Bank A/c 028501003776	3,437,747	By Letz Deram Foundation	2,381,494
To ICICI Bank A/c 028501000348	1,219	By Letz Deram Buffalo Placement	880,000
To PNB Bank A/c 0013000100574849	114,913	By NABARD	360,049
To SBBJ Bank A/c 61154083169	292,624	By NRHM & CMHO	358,812
To Yes Bank A/c 01149460000190	814,396	By Saint Gobain	81,192
		By Chetna Hamari Awag Project	122,326
<b>Bank Balance (FC)</b>		By Bank Charge	1,826
To ICICI Bank A/c 673701701030 FCRA	611,317	By Computer, Camara Repair & Accessories	3,700
		By ESI	4,807
<b>FCRA - Grant</b>		By Legal & Professional	18,500
To Heifer (SLDP)	4,767,048	By News paper & Magazine	449
To Bank Interest Heifer	20,989	By Office exp.	5,759
To Iimpact (Education)	1,319,000	By Other Activities	27,796
To Bank Interest (Genral Fund) -	7,453	By Postage & Courier	764
		By Printing & statioanry	3,142
<b>NON-FCRA Grant (Indian)</b>		By Silai Prasikshan	33,179
To IIMPACT - Banswara	2,739,000	By Tour and Traveling exp.	34,579
To IIMPACT - Alwar	4,913,000	By Fixed Assets Acquired	40,800
To IIMPACT- Mewat	4,334,000	By Fixed Deposits in Bandhan Bank	2,000,000
To IIMPACT- RBL	1,223,000	By HO & DDO (SWRPD)	140,000
To IIMPACT- Khargone MP	2,739,500	By SHG Groups Women's Work	14,766,209
To Letz Deram Foundation	1,050,000	By JLG Groups Women's Work	820,800
To SUMA	12,180		
To Sundry Income	8,858	<b>CLOSING BALANCE</b>	
To Buffalo Placement for SHG Goups	308,700	<b>By CASH Indian</b>	
To Saint Gobain	273,282	<b>By BANK Indian</b>	210
To NABARD	891,672	By Axis Bank A/c 401010100021517	81,946
To Chetna	60,000	By Bandhan Bank A/c-50160004597349	1,451,186
To NRHM & CMHO	377,748	By Bandhan Bank A/c -50160004889080	44,121
To Donation	29,043	By BOB Bank A/c 21500100006477	150,169
To Facilitation Charge SHG	212,481	By BOB Bank A/c 21500100013931	23,835
To Bank interest	188,497	By HDFC Bank A/c 04091450000205	65,572
To ICICI Bank by SHG	362,532		



कुमल-एन  
कोषाध्यक्ष  
स्पेक्ट्रा, अलवर



P.T.O.



**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR**

**RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED - 31st MARCH, 2017**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Corpus Fund	40,299	By HDFC Bank A/c 50100017278082	17,932
To Income Tax Refund	95,523	By ICICI Bank A/c 028501000348	1,219
To Goat Insurance Claim Fund	6,000	By ICICI Bank A/c 028501000482	817
To SHG Groups Women's Work	14,766,209	By ICICI Bank A/c 028501003755	34,286
To JLG Groups Women's Work	820,800	By ICICI Bank A/c 028501003771	11,719
		By ICICI Bank A/c 028501003776	2,380,180
		By PNB Bank A/c 0013000100574849	242,739
		By SBBJ Bank A/c 61154083169	44,408
		By YES Bank A/c 011494600000190	74,052
		By Bank FC	
		By ICICI Bank A/c 673701701030 FCRA	478,284
<b>TOTAL</b>	<b>50,576,955</b>	<b>TOTAL</b>	<b>50,576,955</b>

As per Seprate Audit Report of even Date Annexed her with

**for ASHISH AGRAWAL & CO.**

Chartered accountant

  
(Ashish Kumar Agrawal)

Partner

M. No. 418705

कुशुमाग्रवाल-एनटी  
कापीयाध्यक्ष

स्पेक्ट्रा, अलवर  
Treasurer  
Alwar

Date 02.06.2017





SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

SCHEDULES TO BALANCE SHEET AS AT MARCH 31, 2017

Schedule 1: Fixed Assets

S.No.	Fixed Assets	Dep Rate %	WDV as on 1/4/16	Additions april to Sept	Additions Oct to March	Total assets	Depreciation	WDV as on 31/3/17
1	Battery	15	76,730	-	-	76,730	11,510	65,220
2	Camara	15	67,297	-	-	67,297	10,095	57,202
3	Computer	60	87,922	-	40,800	128,722	64,993	63,729
4	Fan	15	19,982	-	-	19,982	2,997	16,985
5	Furniture	10	108,005	-	-	108,005	10,801	97,204
6	Invertor	15	45,518	-	-	45,518	6,828	38,690
7	Machinery	15	97,696	-	-	97,696	14,654	83,042
8	Almirah	10	30,509	-	-	30,509	3,051	27,458
9	Cooler	15	16,256	-	-	16,256	2,438	13,818
10	Land	0	785,000	-	-	785,000	-	785,000
11	Mobile	15	38,913	-	-	38,913	5,837	33,076
12	Moter-Cycle	15	50,069	-	-	50,069	7,510	42,559
13	Printer	15	37,749	-	-	37,749	5,662	32,087
14	Type Machine	15	5,236	-	-	5,236	785	4,451
15	Air Conditioner	15	23,981	-	-	23,981	3,597	20,384
16	CCTV Camara Set	15	22,015	-	-	22,015	3,302	18,713
17	External Hard Disk	60	1,484	-	-	1,484	890	594
18	Projector	60	12,340	-	-	12,340	7,404	4,936
	<b>TOTAL</b>		<b>1,526,702</b>	<b>-</b>	<b>40,800</b>	<b>1,567,502</b>	<b>162,354</b>	<b>1,405,148</b>

As per Seprate Audit Report of even Date Annexed her with

for **ASHISH AGRAWAL & CO.**

Chartered accountant

*Ashish Kumar Agrawal*  
(Ashish Kumar Agrawal)  
Partner

M. No. 418705



*Ashish Kumar Agrawal*  
12/01/2017

Alwar

Date 02.06.2017



SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

Rs

SCHEDULES TO BALANCE SHEET AS AT  
MARCH 31,

2017

Schedule 2: Cash in Hand

Indian

210

Letz Dream Foundaton

209

Gernal

1

FC

0

210

Schedule 3: Bank Balances

Axis Bank A/c 401010100021517

81,946

Bandhan Bank A/c-50160004597349

1,451,186

Bandhan Bank A/c -50160004889080

44,121

BOB Bank A/c 21500100006477

150,169

BOB Bank A/c 21500100013931

23,835

HDFC Bank A/c 04091450000205

65,572

HDFC Bank A/c 50100017278082

17,932

ICICI Bank A/c 028501000348

1,219

ICICI Bank A/c 028501000482

817

ICICI Bank A/c 028501003755

34,286

ICICI Bank A/c 028501003771

11,719

ICICI Bank A/c 028501003776

2,380,180

PNB Bank A/c 0013000100574849

242,739

SBBJ Bank A/c 61154083169

44,408

YES Bank A/c 011494600000190

74,052

ICICI Bank A/c 673701701030 FCRA

478,284

5,102,466

As per Seprate Audit Report of even Date Annexed her with

for **ASHISH AGRAWAL & CO.**

Chartered accountant

*Ashish*

(Ashish Kumar Agrawal)

Partner

M. No. 418705



*अशिश अग्रवाल*  
कापीधायक

अलवर  
Treasurer

Alwar

Date 02.06.2017

Executive Director