



**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 **SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA)**, ALWAR PAN: AABAS5721J as at 31/03/2019 and the Income and Expenditure and Receipt & Payment 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:

----- NIL -----

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.



Place :ALWAR  
Date : 04/09/2019  
UDIN : 19420431AAAAAC4899

**For A B K A & ASSOCIATES**  
Chartered Accountants

  
(ANKUR KHANDELWAL)  
PARTNER

Membership No: 420431  
Registration No: 025923C



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

*I 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.	20771146
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.	No
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.	1728050
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
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)	0
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.	Balances is kept in Scheduled Bank in the form of SB accounts
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.	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 11(2) (b) (iii), or	No
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	No

**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.	NO
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.	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 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 A B K A & ASSOCIATES  
Chartered Accountants

*(Signature)*  
(ANKUR KHANDELWAL)  
PARTNER

Membership No: 420431  
Registration No: 025923C

Place :ALWAR

Date : 04/09/2019

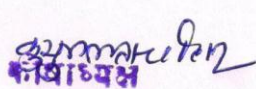
UDIN : 19420431AAAAAC4899



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

**BALANCE SHEET  
FOR THE YEAR ENDED - 31st MARCH, 2019**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>SOURCES OF FUNDS</b>			
<b>CORPUS,CAPITAL &amp; GENERAL FUND</b>	<b>12,169,460</b>	<b>FIXED ASSETS (Sch-1)</b>	<b>1,296,695</b>
Indian		Indian	
Opening Balance Corpus Fund	4,173,790	FIXED ASSETS	1,321,373
Add:- Corpus Fund	2,732,000	Add:- Additions	67,950
<b>Total Corpus Fund</b>	<b>6,905,790</b>		<b>1,389,323</b>
Opening Balance Genral Fund	3,382,230	Less:- Depreciation	92,628
Add:- Genral Fund (Indian)	1,843,661		
<b>Total Genral Fund Fund</b>	<b>5,225,891</b>		
<b>General fund (FC)</b>		<b>CURRENT ASSETS AND ADVANCES</b>	
Opening Balance (FC)	23,991	<b>Cash and Bank</b>	<b>8,132,104</b>
Add :- General Fund (FC)	13,789	Cash in Hand (Sch-2)	-
<b>Total Genral Fund Fund (FC)</b>	<b>37,780</b>	Bank Savings (Sch-3)	8,132,104
<b>CURRENT LIABILITIES</b>		<b>Loans &amp; Advances Indian</b>	<b>377,064</b>
<b>Current Liabilities</b>		TDS Refundable	316,888
Indian	<b>2,697,835</b>	TSC programme	55,176
Audit Fees	18,610	NCRI	5,000
Staff Security Fund	109,000	<b>Grant awaiting for reimbursement from Donor</b>	
FPO's Revolving Fund	100,000	Indian	<b>3,160,188</b>
Expenses Payable LDF	1,455,384	Impact (Education)	427079
Staff Salary Payable Iimpact	871,131	Letz Dream Foundation	2733109
Expenses Payable Iimpact	5,000	<b>FC</b>	<b>215,465</b>
ESI and PF Payable	138,710	Restless (TEGA Alwar) - FC	43,715
<b>Current Liabilities FC</b>	<b>157,037</b>	Restless (TEGA Jaipur) FC	171,750
Staff Security Fund FC	7,000	<b>Deposits Assets</b>	<b>3,000,000</b>
Staff Salary Payable FC	141,150	Fixed Deposits AU Bank	3,000,000
Staff Cr. Balance FC	8,887		
<b>Balance Grant of The Donor (Indian)</b>	<b>225,151</b>		
Impact (Education)	225,151		
<b>Balance Grant of The Donor (FC)</b>	<b>932,031</b>		
SLDP (Heifer)	124,776		
Education (Iimpact)	796,175		
Restless (YAA)	11,080		
<b>TOTAL</b>	<b>16,181,515</b>	<b>TOTAL</b>	<b>16,181,515</b>

  
**Director**  
 Executive Director  
**SPECTRA, Alwar**  
 Date **04/01/2019**

As per Separate Audit Report of even Date Annexed her with





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

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED - 31st MARCH, 2019**

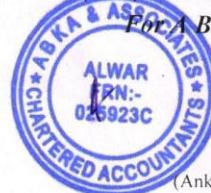
EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>Indirect Expenses (Indin)</b>		<b>Indirect Incomes (Indin)</b>	
To Exp. For IIMPACT Mewat	2,354,357	By Amount Rec. From IIMPACT Mewat	2,064,172
To Exp. For IIMPACT RBL	1,181,847	By Amount Rec. From IIMPACT RBL	1,181,847
To Exp. For IIMPACT Alwar	6,629,497	By Amount Rec. From IIMPACT Alwar	6,492,603
To Exp. For IIMPACT Khargone	814,190	By Amount Rec. From IIMPACT Khargone	814,190
To Exp. For IIMPACT Firojpur Jhirka	1,589,679	By Amount Rec. From IIMPACT Firojpur Jhirka	1,589,679
To Exp. for Letz Dream Foundation	3,033,535	By Amount Rec. From Letz Dream Foundation	300,426
To Exp. for NABARD Prog.	1,026,458	By Amount Rec. From NABARD	1,183,493
To Exp. for NRHM & CMHO	463,832	By Amount Rec. From NRHM & CMHO	495,648
To Exp. for Saint Gobain	326,727	By Amount Rec. From Saint Gobain	340,914
To Bank Charge Exp.	702	By Bank Interest Rec.	491,642
To Azola Anudan	200,000	By Amount Rec. From SHG by ICICI Bank	559,362
To Computer, Camara Repair & Accessories	7,400	By Donation Rec.	315,236
To Child Labour Vishesh Vidyalaya	332,557	By Child Labour Project Society	694,203
To Legal & Professional	2,000	By PMRPY & PMPRPY Govt. of India	339,128
To IEC Activities	37,500	By IEC Activities	62,800
To Advertisement	1,887	By Photo Copy Machin (RICOH)	41,560
To Office Exp.	89,464	By SUMA	20,720
To Other Activities exp.	11,455	By Sundery Income	9,292
To Postage & Courier Exp.	1,069	By Rural Mart	1,140
To Electricity & Water exp.	9,675		
To Office Rent	30,800		
To Tour & Travelling Exp.	35,231	<b>By Amount To Be Receivable for Doners</b>	<b>3,160,188</b>
To Depreciation Exp.	92,628	Impact	427,079
To Staff Salary	46,115	Letz Dream Foundation	2,733,109
To Mobile & Internet exp.	3,931		
To SUMO	22,620		
To Faundation Day Celebration	7,283		
To News Paper & Magazion	2,385		
To Photo Copy Machine (RICOH)	18,534		
To Printing & Stationary	20,200		
To Rural Mart	50,422		
<b>Indirect Expenses (FC)</b>		<b>Indirect Incomes (FC)</b>	
To SLDP (Heifer)	532,490	By Heifer (SLDP)	532,490
To Restless Development (TEGA Alwar)	575,329	By Restless Development (TEGA Alwar)	575,329
To Restless Development (TEGA Jaipur)	171,750	By Restless Development (TEGA Jaipur)	171,750
To Restless Development (YAA)	922,873	By Restless Development (YAA)	922,873
To Iimpact (Education)	124,724	By Iimpact (Education)	124,724
		By Bank Interest	13,788
<b>TO Excess of Income Over Expenditure</b>	<b>1,728,050</b>		
<b>TOTAL</b>	<b>22,499,196</b>	<b>TOTAL</b>	<b>22,499,196</b>

*(Signature)*  
**संस्था, अलवर**

Alwar  
 Date 4/9/2019

*(Signature)*  
**Director**  
**SPECTRA, Alwar**

As per Seprate Audit Report of even Date Annexed her with



**ABKA & ASSOCIATES**  
 Chartered accountant

*(Signature)*  
 (Ankur Khandelwal- Partner)  
 M. No. 420431



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

**RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED - 31st MARCH, 2019**

RECEIPTS	AMOUNT (in ₹)	PAYMENTS	AMOUNT (in ₹)
<b>SOURCES OF INCOME</b>		<b>HEAD OF EXPENSES</b>	
<b>Opening Balances</b>		<b>INDIAN</b>	
<b>To Cash in Hand - Indian</b>	80	By Exp. For IIMPACT Mewat	2,087,257
		By Exp. For IIMPACT RBL	954,373
<b>To Bank Balance (Indian)</b>		By Exp. For IIMPACT Alwar	5,966,976
AU Bank A/c No.-1781218914702081	1,051,788	By Exp. For IIMPACT Khargone	818,190
Axis Bank A/c 401010100021517	603,131	By Exp. For IIMPACT Firojpur Jhirka	1,378,157
Bandhan Bank A/c-50160004597349	348,402	By Exp. for Letz Dream Foundation	1,530,319
Bandhan Bank A/c -50160004889080	383,016	By Exp. for NABARD Prog.	975,973
BOB Bank A/c 21500100006477	155,951	By Exp. for NRHM & CMHO	463,832
BOB Bank A/c 21500100013931	24,752	By Exp. for Saint Gobain	326,727
Equitas A/c No. 100003061698	605,059	By Bank Charge Exp.	702
HDFC Bank A/c 04091450000205	176,158	By Azola Anudan	200,000
HDFC Bank A/c 50100017278082	18,603	By Computer, Camara Repair & Accessories	7,400
ICICI Bank A/c 028501000348	1,219	By Child Labour Vishesh Vidyalaya	332,557
ICICI Bank A/c 028501000482	124,599	By Legal & Professional	2,000
ICICI Bank A/c 028501003755	41,765	By IEC Activities	37,500
ICICI Bank A/c 028501003771	13,626	By Advertisement	1,887
ICICI Bank A/c 028501003776	354,484	By Office Exp.	89,464
PNB Bank A/c 0013000100574849	203,471	By Other Activites exp.	11,455
SBI Bank A/c 61154083169	44,150	By Postage & Courier Exp.	1,069
YES Bank A/c 011494600000190	82,982	By Electricity & Water exp.	9,675
<b>To Bank Balance (FC)</b>		By Office Rent	30,800
ICICI Bank, A/C - 673701701030 FCRA	482,258	By Tour & Travelling Exp.	35,231
		By Staff Salary	45,615
<b>Indian Grant</b>		By Mobile & Internet exp.	3,931
To Amount Rec. From IIMPACT Mewat	2,083,743	By SUMO	22,620
To Amount Rec. From IIMPACT RBL	1,482,968	By Faundation Day Celebration	7,283
To Amount Rec. From IIMPACT Alwar	6,192,407	By News Paper & Magazion	2,385
To Amount Rec. From IIMPACT Khargone	814,190	By Printing & Stationary	20,095
To Amount Rec. From IIMPACT Firojpur Jhirka	1,596,605	By Rural Mart	50,422
To Amount Rec. From Letz Dream Foundation	3,000,000	By SHG Groups Goat Women's Work	273,400
To Amount Rec. From NABARD	1,155,421	By SHG Groups Women's Work	15,618,388
To Amount Rec. From NRHM & CMHO	488,862	By JLG Groups Women's Work	1,722,000
To Amount Rec. From Saint Gobain	333,740	By Udaan Mahila Manch Women's Work	210,815
To Bank Interest Rec.	469,435	By Fixed Assets Aquired	67,950
To Amount Rec. From SHG To ICICI Bank	517,770	By Fixed Deposits in AU Bank	3,000,000
To Donation Rec.	315,236	By Photo Copy Machine (RICOH)	18,534
To Child Labour Project Socity	694,203		
To IEC Activities	62,800	<b>FC</b>	
To SUMA	20,720	By Heifer (SLDP)	517,590
To Sundry Income	9,292	By Restless Development	1,520,815
To Rural Mart	1,140	By Iimpact (Education)	126,224
To FD Bandhan Bank	2,076,334		
To FPO's Revolving Fund Nabard	100,000	<b>Closing Balances</b>	
To SHG Groups Goat Women's Work	273,400	<b>By BANK Indian</b>	
To SHG Groups Women's Work	15,618,388	AU Bank A/c -1781218914702081	2,347,516
To JLG Groups Women's Work	1,722,000	Axis Bank A/c - 401010100021517	502,432
To Udaan Mahila Manch Women's Work	210,815	Bandhan Bank A/c-50160004597349	450,201
To PNB Bank Error (Fund Receivable)	73,000	Bandhan Bank A/c -50160004889080	90,221
		BOB Bank A/c 21500100006477	155,951
		BOB Bank A/c 21500100013931	24,752

**Director**  
**SPECTRA, Alwar**



**निवाहयज्ञ**  
**स्पेक्ट्रा, अलवर**



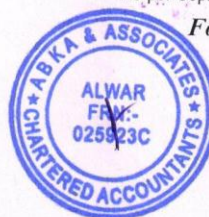
**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR**  
**RECEIPTS AND PAYMENT ACCOUNT**  
**FOR THE YEAR ENDED - 31st MARCH, 2019**

RECEIPTS	AMOUNT (in ₹)	PAYMENTS	AMOUNT (in ₹)
FC Grant		Equitas A/c No. 100003061698	642,064
To Heifer (SLDP)	310,287	HDFC Bank A/c 04091450000205	256,200
To Restless Development	1,473,503	HDFC Bank A/c 50100017278082	19,024
To Impact (Education)	796,175	ICICI Bank A/c 028501000348	1,219
To Bank Interest (General Fund)	13,788	ICICI Bank A/c 028501000482	11,799
		ICICI Bank A/c 028501003755	43,489
		ICICI Bank A/c 028501003771	16,261
		ICICI Bank A/c 028501003776	1,183,712
		PNB Bank A/c 0013000100574849	313,225
		SBI Bank A/c 61154083169	45,324
		YES Bank A/c 011494600000190	1,117,331
		<b>By BANK FC</b>	
		ICICI Bank, A/C - 673701701030 FCRA	911,382
<b>TOTAL</b>	<b>46,621,715</b>	<b>TOTAL</b>	<b>46,621,715</b>

As per Separate Audit Report of even Date Annexed her with

**For A B K A & ASSOCIATES**

Chartered accountant



*[Signature]*

(Ankur Khandelwal- Partner)

M. No. 420431

*[Signature]*  
**सिवाधर**

Treasurer  
**सिवाधर, अलवर**

Alwar

Date **4/9/2019**

*[Signature]*  
**Director**  
 Executive Director  
**SPECTRA, Alwar**



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

**SCHEDULES TO BALANCE SHEET AS AT MARCH 31, 2019**

**Schedule 1: Fixed Assets**

S.No.	Fixed Assets	Dep Rate %	WDV as on 1/4/18	Additions April to Sept	Additions Oct to March	Total assets	Depreciation	WDV as on 31/3/19
1	Battery	15	55,437.00	-	-	55,437.00	8,316.00	47,121.00
2	Camara	15	48,621.70	-	-	48,621.70	7,293.00	41,328.70
3	Computer	40	38,237.40	-	-	38,237.40	15,295.00	22,942.40
4	Fan	15	17,162.35	-	-	17,162.35	2,574.00	14,588.35
5	Furniture	10	87,483.60	-	-	87,483.60	8,748.00	78,735.60
6	Invertor	15	32,884.50	-	-	32,884.50	4,933.00	27,951.50
7	Machinery	15	70,585.70	-	-	70,585.70	10,588.00	59,997.70
8	Almirah	15	23,339.30	3,950.00	-	27,289.30	4,093.00	23,196.30
9	Cooler	15	11,745.30	-	-	11,745.30	1,762.00	9,983.30
10	Land	0	812,000.00	-	-	812,000.00	-	812,000.00
11	Mobile	15	28,114.60	-	-	28,114.60	4,217.00	23,897.60
12	Moter-Cycle	15	36,175.15	-	-	36,175.15	5,426.00	30,749.15
13	Printer	40	19,252.20	-	-	19,252.20	7,701.00	11,551.20
14	Printer/ Photo Copy	15	-	-	57,500.00	57,500.00	4,313.00	53,187.00
15	Type Machine	15	3,783.35	-	-	3,783.35	568.00	3,215.35
16	Air Conditioner	15	17,326.40	-	-	17,326.40	2,599.00	14,727.40
17	CCTV Camara Set	15	15,906.05	-	-	15,906.05	2,386.00	13,520.05
18	External Hard Disk	40	356.40	-	-	356.40	143.00	213.40
19	Projector	40	2,961.60	-	-	2,961.60	1,185.00	1,776.60
20	Biometric Attendance Machin	15	-	-	6,500.00	6,500.00	488.00	6,012.00
	<b>TOTAL</b>		<b>1,321,372.60</b>	<b>3,950.00</b>	<b>64,000.00</b>	<b>1,389,322.60</b>	<b>92,628.00</b>	<b>1,296,694.60</b>

As per Separate Audit Report of even Date Annexed her with

**For A B K & ASSOCIATES**

Chartered Accountant

FBN:- 025923C

*[Signature]*  
**Director**  
SPECTRA, Alwar

(Ankur Khandelwal - Partner)

Alwar  
4/9/2019



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

**SCHEDULES TO BALANCE SHEET AS AT  
MARCH 31,**

**2019**

**Schedule 2: Cash in Hand (in ₹)**

Indian

Letz Dream Foundaton

Gernal

0

0

**Schedule 3: Bank Balances (in ₹)**

AU Bank A/c No.-1781218914702081

2,347,516.00

Axis Bank A/c 401010100021517

502,432.36

Bandhan Bank A/c-50160004597349

450,201.10

Bandhan Bank A/c -50160004889080

90,220.50

BOB Bank A/c 21500100006477

155,951.00

BOB Bank A/c 21500100013931

24,752.00

Equitas A/c No. 100003061698

642,064.00

HDFC Bank A/c 04091450000205

256,199.87

HDFC Bank A/c 50100017278082

19,024.19

ICICI Bank A/c 028501000348

1,219.33

ICICI Bank A/c 028501000482

11,799.00

ICICI Bank A/c 028501003755

43,489.29

ICICI Bank A/c 028501003771

16,261.01

ICICI Bank A/c 028501003776

1,183,711.96

PNB Bank A/c 0013000100574849

313,224.84

SBI Bank A/c 61154083169

45,324.00

YES Bank A/c 011494600000190

1,117,330.60

ICICI Bank A/c 673701701030 FCRA

911,382.50

**8,132,104**

*[Signature]*  
**कोषाध्यक्ष**  
Treasurer  
स्पेक्ट्रा, अलवर

*[Signature]*  
**Director**  
Executive Director  
SPECTRA, Alwar

As per Seprate Audit Report of even Date Annexed her with

**For A B K A & ASSOCIATES**

Chartered accountant



*[Signature]*

(Ankur Khandelwal- Partner)

M. No. 420431

Alwar

Date **4/9/2019**