



# ASHISH AGRAWAL & CO.

Chartered Accountants

155, Behind UIT Office, Scheme No.1, Alwar- 301001

## AUDITORS 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- 2016 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 31-03-2016 and,
- (ii) In the case of the Profit and Loss accounts, of its accounting year ending on 31-03-2016.

The prescribed particulars are annexed here to.

For : ASHISH KUMAR AGRAWAL

(Chartered Accountants)



*Ashish Agrawal*

ASHISH AGRAWAL & CO.)

Partner

PLACE : ALWAR  
DATED : 7/7/16

**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 <b>set'</b> 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 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.  | NIL  |
| 3 | Whether the services of the trust/institution were made 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 made available to any such person during the previous year ? If so give details thereof together with remuneration or compensation received, if any.   | NIL  |
| 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 thereof 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 thereof 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 thereof 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 percent of the concern during the previous year say Yes/No.

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

FOR : ASHISH KUMAR AGRAWAL

PLACE : ALWAR  
DATED : 7/7/16



(CHARTERED ACCOUNTANTS)

(ASHISH AGRAWAL & CO.)

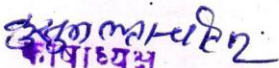
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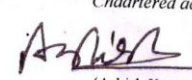
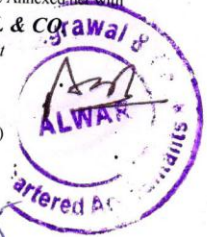
**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR**

**BALANCE SHEET**  
FOR THE YEAR ENDED - 31st MARCH, 2016

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>SOURCES OF FUNDS</b>					
<b>CORPUS,CAPITAL &amp; GENERAL FUND</b>		<b>4,869,221</b>	<b>FIXED ASSETS (Sch-1)</b>		<b>1,526,702</b>
Indian			FIXED ASSETS		1,769,605
Opening Balance Corpus Fund	4,130,771		Add:- Additions	13,400	
Add:- Corpus Fund	1,219			1,783,005	
<b>Total Corpus Fund</b>	<b>4,131,991</b>		Less:- Depraction	256,303	
Opening Balance Genral Fund	25,056		<b>CURRENT ASSETS AND ADVANCES</b>		
Add:- Genral Fund (Indin)	710,599		<b>Cash and Bank</b>		<b>9,010,142</b>
<b>Total Genral Fund Fund</b>	<b>735,655</b>		Cash in Hand (Sch-2)	3,487	
Opening Balance Genral Fund (FC)	1,620		Bank Savings (Sch-3)	9,006,655	
Less:-Genral Fund Exp. (FC)	45		<b>Loans &amp; Advances</b>		<b>486,399</b>
<b>Total Genral Fund FC</b>	<b>1,575</b>		TDS Refundable	95,523	
<b>REVOLVING FUNDS (Loan)</b>		<b>1,100,000</b>	TSC programme	55,176	
Letz Dream Revolving Fund (Loan)	1,280,000		NCRI	5,000	
Add:- Received Loan	500,000		Buffalo Placement SHG Women (LDF)	330,700	
Less:- Repayment Loan	680,000		<b>Grant awaiting for reimbursement from Donor</b>		<b>4,247</b>
<b>CURRENT LIABILITIES</b>			Saint Gobain	4,247	
Current Liabilities		<b>325,508</b>			
Indian					
Audit fee	34,500				
ESI Payable	851				
PF Payable	227,657				
Staff Security Fund	62,500				
<b>Sundry Creditors FC</b>		<b>540</b>			
Savera Printers	540				
<b>Balance Grant of The Donor</b>		<b>4,732,221</b>			
IIMPECT All Block	3,126,723				
Letz Dream Indian	687,691				
Save water Awareness & Plantation FC	308,605				
SLDP (Heifer)	319,797				
Nursery (Heifer)	289,405				
<b>TOTAL</b>		<b>11,027,490</b>	<b>TOTAL</b>		<b>11,027,490</b>

  
 Treasurer  
 स्पेक्ट्रा, अलवर  
 Alwar  
 Date 7/7/16


  
 Executive Director  
  
 Reg. 101/Alw/1996-97

As per Seprate Audit Report of even Date Annexed her with  
 for **ASHISH AGARWAL & Co**  
 Chartered accountant  
  
 (Ashish Kumar Agrawal)  
 Part.  
 M. No. 418705  


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

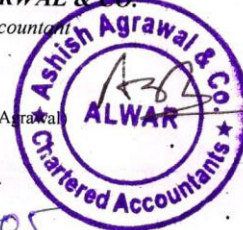
**INCOME & EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED - 31st MARCH, 2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>Indirect Expenses (Indin)</b>		<b>Indirect Incomes (Indin)</b>	
To Exp. For IIMPACT Mewat	6,601,359	By Amount Rec. From IIMPECT Mewat	6,601,359
To Exp. For IIMPECT RBL	1,291,090	By Amount Rec. From IIMPECT RBL	1,291,090
To Exp. For IIMPECT Alwar	4,796,404	By Amount Rec. From IIMPECT Kishangarh Bass	4,796,404
To Exp. For IIMPECT Khargone	2,305,040	By Amount Rec. From IIMPECT Khargone	2,305,040
To Exp. For IIMPECT Banswara	2,328,282	By Amount Rec. From IIMPECT Banswara	2,328,282
To Exp. for Letz Dream Foundation	2,427,527	By Amount Rec. From Letz Dream Foundation	2,500,853
To Exp. for NABARD Prog.	121,216	By Amount Rec. From NABARD	147,700
To Exp. for NRHM & CMHO	480,280	By Amount Rec. From NRHM & CMHO	510,474
To Exp. for Saint Gobain	134,231	By Amount Rec. From Saint Gobain	129,984
To Exp. for Save Water Awareness & Plantation	265,395	By Amt. Rec. Save Water Awareness & Plantation	265,395
To Bank Charge Exp.	1,139	By Bank Interest Rec.	131,400
To Restles Project NGO Contribution Exp.	64,350	By Amount Rec. From SHG by ICICI Bank	318,080
To Advertisement Exp.	5,450	By Donation Rec.	161,561
To Computer, Camara Repair & Accessories	22,378	By Facilitation Charges (SHG)	346,084
To Electricity & Water Exp.	36,510	By CUTS	10,000
To ESI Exp. SPECTRA	11,099	By Sundry Income	289,018
To Neharu Yuva Kendra	66,505	By FLC (PNB)	3,545
To Azla Anudan	7,200	By Neharu Yuva Kendra	67,500
To Legal & Professional	38,000		
To Miscellaneous Exp.	2,500		
To News Paper & Magazine Exp.	4,703		
To Office Exp.	71,184		
To Office Rent Exp.	20,000	<b>By Amount To Be Receivable for Doners</b>	<b>4,247</b>
To Other Activites exp.	33,732	Saint Gobind	.4,247
To Postage & Courier Exp.	537		
To Printing & Stationary Exp.	24,946		
To Repair & Maintenance Exp	4,960		
To Staff Salary	8,870		
To Staff Welfare	6,422		
To Stipend	5,000		
To Telephone Mobile & Internet Exp.	21,577	<b>Indirect Incomes (Foreign)</b>	
To Tour & Travelling Exp.	17,927	By Heifer (SLDP)	664,530
To Vermi Compost Anudan	15,300	By Restless Project	298,378
To Depuration	256,303	By Bank Interest	1,575
<b>Indirect Expenses (Foreign)</b>			
To SLDP (Heifer)	664,530		
To Restless	298,378		
To General Exp.	1,620		
<b>TO Excess of Income Over Expenditure</b>	<b>710,554</b>		
<b>TOTAL</b>	<b>23,172,498</b>	<b>TOTAL</b>	<b>23,172,499</b>

  
 Executive Director  
 101/Alw/  
 1996-97  
 ALWAR-301001

As per Seprate Audit Report of even Date Annexed her with  
for **ASHISH AGARWAL & CO.**  
Chartered accountants

  
 (Ashish Kumar Agrawal)



Part.  
M. No.

418705

स्पेक्ट्रा, अलवर  
 Alwar  
 Date 7/7/16



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

**RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED - 31st MARCH, 2016**

RECEIPTS SOURCES OF INCOME	AMOUNT	PAYMENTS HEAD OF EXPENSES	AMOUNT
<b>Opening Balances</b>		<b>FCRA</b>	
<b>Cash in Hand</b>		By Restless Project	298,378
To Cash FC	2,163	By SLDP (Heifer)	663,990
To Cash Indian	33,407	By Loan A/c	327,465
<b>To Bank Balance (Indian)</b>		By Audit Fee THP	2,000
To AXIS Bank ,Alwar A/C- 21517	352,949	By General Exp.	1,620
To PNB Bank, Alwar, A/C 574849	16,871		
To ICICI Bank, Alwar A/C - 0482	835,698	<b>INDIAN</b>	
To ICICI Bank, Alwar A/C - 3755	19,042	By IIMPACT - Banswara	2,298,958
To ICICI Bank, Alwar A/C - 3771	12,353	By IIMPACT - Alwar	4,735,659
To ICICI Bank, Alwar A/C - 3776	111,492	By IIMPACT- Mewat	6,506,684
To BOB Bank ,alwar A/C- 6477	139,391	By IIMPACT- RBL	1,274,300
To BOB Bank ,alwr A/C- 13931	21,871	By IIMPACT- Khargone MP	2,276,417
To HDFC Bank,Alwar, A/C - 205	21,935	By Neharu Yuva Kendra	66,505
To HDFC Bank,Alwar, A/C -8082	19,297	By Letz Deram Foundation	2,413,027
To SBBJ Bank, Alwar, A/C -3169	69,105	By Letz Deram Foundation Revolving Loan	180,000
To Yes Bank ,Alwar, A/C - 0190	1,059,817	By Save Water Awareness	265,395
		By NABARD	121,216
<b>To Bank Balance (FC)</b>		By NRHM & CMHO	480,280
To ICICI Bank A/c 0348	2,725	By Saint Gobain	134,231
		By Restless NGO Support	64,350
<b>FCRA - Grant</b>		By Advertisement	5,450
To Heifer (SLDP)	977,794	By Azola Anudan	7,200
To Bank Interest Heifer	6,533	By Bank Charge	1,139
To Heifer (Nursery)	289,405	By Computer, Camara Repair & Accessories	22,378
To Restless Project -	624,575	By Electri & Water	36,510
To Bank Interest (Genral Fund) -	1,575	By ESI	10,248
		By Legal & Professional	38,000
<b>NON-FCRA Grant</b>		By Miscellaneous exp.	2,500
To IIMPACT - Banswara	2,680,980	By News paper & Magazine	4,703
To IIMPACT - Alwar	5,803,275	By Office exp.	71,184
To IIMPACT- Mewat	8,284,875	By Office Rent	20,000
To IIMPACT- RBL	1,410,000	By Other Activities	33,732
To IIMPACT- Khargone MP	2,671,980	By Postage & Courier	537
		By Printing & stationry	24,946
To Letz Deram Foundation	3,008,500	By Repair & Maintins	9,460
To CUTS	10,000	By Staff Salary	8,870
To Sundry Income	221,938	By Staff Welfare	6,422
To Buffalo & Varmi SHG women Revolving Loan	363,000	By Stipend	5,000
To Security Fixed Deposits (RSLDC)	100,000	By Telephone Mobile & Internet	21,577
To Saint Gobain	170,989	By Tour and Traveling exp.	17,927
To Neharu Yuva Kendra	67,500	By Vermi Compost Anudan	15,300
To NABARD	274,966	By Fixed Assets Acquired	44,250
To NRHM & CMHO	504,456	By Mahila Kishan Club	50,000
		<b>By CASH Indian</b>	3,487
To Donation	161,561	<b>By BANK Indian</b>	
To Facilitation Charge SHG	346,084	By Axis Bank A/c 401010100021517	631,826

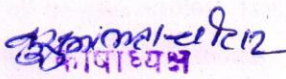
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कोषाध्यक्ष  
स्पेक्ट्रा, अलवर



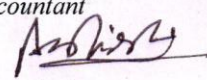

**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR**

**RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED - 31st MARCH, 2016**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Bank interest	131,400	By BOB Bank A/c 21500100006477	143,361
		By BOB Bank A/c 21500100013931	22,755
To Income Tax Refund	68,700	By HDFC Bank A/c 04091450000205	178,454
		By HDFC Bank A/c 50100017278082	17,573
To ICICI Bank by Shg	285,019	By ICICI Bank A/c 028501000482	2,703,817
To Restless Projetc Loan A/c	327,465	By ICICI Bank A/c 028501003755	22,014
To Corpus Fund	1,219	By ICICI Bank A/c 028501003771	14,639
To Staff Security Fund	62,500	By ICICI Bank A/c028501003776	3,437,747
To FLC (PNB Bank)	3,545	By ICICI Bank A/c 028501000348	1,219
		By PNB Bank A/c 0013000100574849	114,913
		By SBBJ Bank A/c 61154083169	292,624
		By Yes Bank A/c 011494600000190	814,396
		<b>By Bank FC</b>	
		By ICICI Bank A/c 673701701030 FCRA	611,317
<b>TOTAL</b>	<b>31,577,950</b>	<b>TOTAL</b>	<b>31,577,950</b>
	A		B

  
 Treasurer  
 Alwar  
 Dated 7/7/16

  
 Executive Director  


As per Seprate Audit Report of even Date Annexed her with  
 for **ASHISH AGARWAL & CO.**  
 Chartered accountant  
  
 (Ashish Kumar Agrawal)  
 Part.  
 M. No. 418705  




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

Rs

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

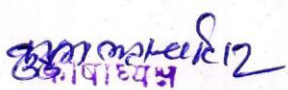
**2016**

**Schedule 2: Cash in Hand**

Indian		3,487
Letz Dream Foundaton	3,298	
Gernal	189	
	<hr/>	
FC	0	-
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		<b>3,487</b>

**Schedule 3: Bank Balances**

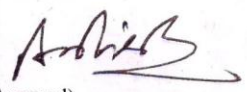

Axis Bank A/c 401010100021517	631,826	
BOB Bank A/c 21500100006477	143,361	
BOB Bank A/c 21500100013931	22,755	
HDFC Bank A/c 04091450000205	178,454	
HDFC Bank A/c 50100017278082	17,573	
ICICI Bank A/c 028501000482	2,703,817	
ICICI Bank A/c 028501003755	22,014	
ICICI Bank A/c 028501003771	14,639	
ICICI Bank A/c 028501003776	3,437,747	
ICICI Bank A/c 028501000348	1,219	
PNB Bank A/c 0013000100574849	114,913	
SBBJ Bank A/c 61154083169	292,624	
Yes Bank A/c 011494600000190	814,396	
ICICI Bank A/c 673701701030 FCRA	611,317	
		<hr/> <hr/>
		<b>9,006,655</b>

  
 Treasurer  
 स्पेक्ट्रा, अलवर

  
 Executive Director  


Alwar  
 Dated 7/7/16

As per Seprate Audit Report of even Date Annexed her with  
for **ASHISH AGARWAL & CO.**

Chartered accountant  
  
 Ashish Kumar Agrawal)  
 Part.  
 M. No. 418705  




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

**SCHEDULES TO BALANCE SHEET AS AT MARCH 31, 2016**

**Schedule 1: Fixed Assets**

S.No.	Fixed Assets	Dep Rate %	WDV as on 1/4/15	Additions April to Sept	Additions Oct to March	Total assets	Depration	WDV as on 31/3/16
1	Battery	15	90,270	-	-	90,270	13,541	76,730
2	Camara	15	79,173	-	-	79,173	11,876	67,297
3	Computer	60	219,804	-	-	219,804	131,882	87,922
4	Fan	15	23,508	-	-	23,508	3,526	19,982
5	Furniture	10	120,005	-	-	120,005	12,001	108,005
6	Invertor	15	53,550	-	-	53,550	8,033	45,518
7	Machinery	15	114,937	-	-	114,937	17,241	97,696
8	Almirah	10	30,204	-	3,500	33,704	3,195	30,509
9	Cooler	15	19,125	-	-	19,125	2,869	16,256
10	Land	0	785,000	-	-	785,000	-	785,000
11	Mobile	15	45,780	-	-	45,780	6,867	38,913
12	Moter-Cycle	15	58,905	-	-	58,905	8,836	50,069
13	Printer	15	34,510	9,900	-	44,410	6,662	37,749
14	Type Machine	15	6,160	-	-	6,160	924	5,236
15	Air Conditioner	15	28,213	-	-	28,213	4,232	23,981
16	CCTV Camara Set	15	25,900	-	-	25,900	3,885	22,015
17	External Hard Disk	60	3,710	-	-	3,710	2,226	1,484
18	Projector	60	30,850	-	-	30,850	18,510	12,340
	<b>TOTAL</b>		<b>1,769,605</b>	<b>9,900</b>	<b>3,500</b>	<b>1,783,005</b>	<b>256,303</b>	<b>1,526,702</b>

As per Seprate Audit Report of even Date Annexed her with

**for ASHISH AGARWAL & CO.**



*[Handwritten signature]*

Treasurer  
Alwar

Date 7/7/16