



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 AABAS5721J** as at 31/03/2021 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.

We have obtained all the information and explanation, 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 book, 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 31/03/2021.
- (ii) In the case of the Profit and Loss account, of the profit or loss of its accounting year ending on 31/03/2021.

The prescribed particulars are annexed here to.

For: **A B K A & ASSOCIATES**
(Chartered Accountants)



(ANKUR KHANDLWAL)
PARTNER

Membership No. 420431
Registration No. 025923C

PLACE : ALWAR
DATED :11/10/2021
UDIN :21420431AAAADG7618

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.	Rs.24549429.00
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.	No
3	Amount of income accumulated or set apart for application to charitable or religious purposes, to extent it does not exceed 15 percent of the income derived from property held under trust wholly/ in part only for such purposes.	YES Rs. 4791088.00
4	Amount of incomes, in eligible for exemption under section 11(1) (c) {Give details}	No
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).	0
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.	Balance 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 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.	No
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.	
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	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) (iii), or	No
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.	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/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.	No
2	Whether any land, building or other property of the trust/institution 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 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.	No



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.	No
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.	No
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.	No
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.	No
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.	No

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.
-----Nil-----					

**For: A B K A & ASSOCIATES
(Chartered Accountants)**



**(ANKUR KHANDELWAL)
PARTNER**

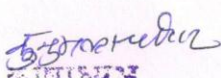
**Membership No. 420431
Registration No. 025923C**

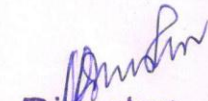
**PLACE : ALWAR
DATE : 11/10/2021
UDIN : 21420431AAAADG7618**

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

BALANCE SHEET
FOR THE YEAR ENDED - 31st MARCH, 2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
SOURCES OF FUNDS			
CORPUS,CAPITAL & GENERAL FUND	2,13,18,896	FIXED ASSETS (Sch-1)	16,61,428
Indian		FIXED ASSETS	12,27,410
Opening Balance Corpus Fund	83,61,174	Add:- Additions	5,61,443
Add:- Corpus Fund	-	Total	17,88,853
Total Corpus Fund	83,61,174	Less:- Depreciation	1,27,425
Opening Balance Genral Fund	80,53,707		
Add:- Genral Fund (Indian)	45,79,339	CURRENT ASSETS AND ADVANCES	
Total Genral Fund Fund	1,26,33,046		
General fund (FC)		Cash and Bank	1,06,88,970
Opening Balance (FC)	1,12,926	Cash in Hand (Sch-2)	-
Add :- General Fund (FC)	2,11,749	Bank Savings (Sch-3)	1,06,88,970
Total Genral Fund Fund (FC)	3,24,676		
		Loans & Advances	5,82,742
CURRENT LIABILITIES		TDS Refundable	3,91,733
Current Liabilities	52,01,412	Spectra Adarsh Utpadak Mahila Producer Company Limited	1,30,833
Indian		TSC programme	55,176
Audit Fees	40,890	NCRI	5,000
Staff Security Fund	1,79,500		
FPO's Revolving Fund	1,00,000	Grant awaiting for reimbursement from Donor	42,991
Expenses Payable	38,97,954	Prajwala Wash - CEE	42991
Staff Salary Payable Iimpact	7,30,021		
TA Payable Iimpact	9,225	Grant Awaiting for Donor (FC)	3,58,689
Expenses Payable Iimpact	77,580	Restless (TEGA)	2,62,309
ESI and PF Payable	1,66,242	Iimpact (Education)	96,380
Current Liabilities FC		Deposits Assets	1,37,74,000
Staff Security Fund	7,000	Fixed Deposits Equitas Bank	41,00,000
Staff Salary Payable	1,13,500	Fixed Deposits AU Bank	60,00,000
Restless (TEGA)	54,000	Director WSSO SWSM Jaipur	35,74,000
Restless (TEGA - Staff)	59,500	Asst Dir Social Justice & Empowerment Deptt Alwar	1,00,000
Other Payables	16,000		
Audit & Accounts Fees	2,000		
Expenses Payable	14,000		
Sundry Creditors	80,000		
Same Singh	80,000		
Balance Grant of The Donor	2,46,281		
Iimpact (Education)	2,46,281		
Balance Grant of The Donor (FC)	1,24,776		
Heifer (SLDP)	1,24,776		
UK Online Giving Foundation	956		
TOTAL	2,71,08,821	TOTAL	2,71,08,821


 Treasurer
 सपेक्ट्रा, अलवर
 Alwar
 Date: 11.10.2021


 Executive Director
 SPECTRA, Alwar

As per Separate Audit Report of even Date Annexed her with

For **A B K A & ASSOCIATES**

Chartered Accountant

(Ankur Khandelwal - Partner)
 M. No. 420431

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

**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED - 31st MARCH, 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Indirect Expenses (Indin)		Indirect Incomes (Indin)	
To Exp. For IIMPACT	1,12,48,406	By Amount Rec. From IIMPACT	1,12,48,406
To Exp. for Letz Dream Foundation	46,00,977	By Amount Rec. From Letz Dream Foundation	46,00,977
To Ministry of Science & Technology Govt. of India	4,25,000	By Ministry of Science & Technology Govt. of India	4,25,000
To COVID-19 Relief Exp.	1,44,459	By Amount Rec. From SHG by ICICI Bank	8,83,302
To Exp. for NABARD Prog.	3,24,125	By Amount Rec. From NABARD	24,98,000
To Exp. for NRHM & CMHO	3,43,992	By Amount Rec. From NRHM & CMHO	3,67,929
To Exp. For CEE-Prajwala Wash	5,37,981	By Amount Rec. From CEE-Prajwala	4,94,990
To Exp. for Saint Gobain	9,05,931	By Amount Rec. From Saint Gobain	12,50,265
To Bank Charge Exp.	22,192	By Bank Interest Rec.	4,61,702
To Computer, Camara Repair & Accessories	10,478	By Bank Interest Rec. FD	1,39,928
To Center for Social Research-CSR	3,82,810	By Center for Social Research-CSR	5,01,075
To Staff Salary Exp.	3,53,470	By Donation Rec.	11,70,580
To Child Labour Vishesh Vidyalaya	37,530	By PMRPY & PMPRPY Govt. of India	1,88,888
To Su-Poshan Project LPC Exp.	73,727	By Su-Poshan Project LPC	73,727
To Navjeevan Project Exp.	12,673	By Sukhibhava Foundation	31,100
To Legal & Professional	1,670	By Photo Copy Machin (RICOH)	9,828
To Sanitary Pad Distribution Exp.	1,100	By Sundery Income	1,72,895
To Office Exp.	54,213	By Rural Mart	35,317
To Other Activites exp.	660	By Interest on TDS Refund	21,763
To Postage & Courier Exp.	1,539	By Amount To Be Receivable for Doners	42,991
To Electricity & Water exp.	19,941	CEE- Prajwala Wash	42,991
To ESI and PF Exp.	55,260		
To Tour & Travelling Exp.	34,483		
To Depreciation Exp.	1,27,425	Indirect Incomes (FC)	
To Repair & Maintenance Exp.	10,200	By IGSSS (Su-Poshan Project)	7,18,492
To Women Day Celebration Exp.	10,940		
To News Paper & Magazion Exp.	5,387	By Reachlaw Ltd.	1,75,717
To Photo Copy Machine (RICOH) Exp.	28,027	By Restless Development (TEGA Jaipur)	10,52,566
To Printing & Stationary Exp.	4,450	By Restless Development (YAA)	3,78,069
To Rural Mart Exp.	1,38,208	By Restless Development (MTV Nishedh)	13,98,981
To Office Rent Exp.	68,840	By Iimpact (Education)	3,90,856
To Foundation Day Celebration Exp.	53,230	By PMRPY & PMPRPY Govt. Of India	3,847
Indirect Expenses (FC)			
To IGSSS (Su-Poshan Project)	7,18,492	By Sundry Income	20,052
To Restless Development (TEGA Jaipur)	10,52,566		
To Restless Development (YAA)	3,78,069	By UK Online Giving Foundation (Online Donation)	7,057
To Restless Development (MTV Nishedh)	13,98,981		
To Iimpact (Education)	3,90,856	By Bank Interest	14,692
To Field Office Rent	4,450		
To FCRA Renewal Fees	5,000	By Photo Copy Machin (RICOH)	82
To GST (Reachlaw Ltd. Fund)	248		
To Excess of Income Over Expenditure	47,91,088		
TOTAL	2,87,79,074	TOTAL	2,87,79,074

As per Seprate Audit Report of even Date Annexed her with

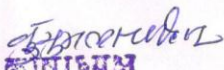
For A B K A & ASSOCIATES

Chartered accountant



(Ankur Khandelwal - Partner)

M. No: 420431


कविधर्म
 Treasurer
स्पेक्ट्रा, अलवर
 Alwar
 Date : 11.10.2021


Director
 Executive Director
SPECTRA, Alwar

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR
RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDED - 31st MARCH, 2021

RECEIPTS SOURCES OF INCOME	AMOUNT	PAYMENTS HEAD OF EXPENSES	AMOUNT
Opening Balances		INDIAN	
Cash in Hand		By Exp. For IIMPACT Mewat	1,02,17,885
To Cash Indian	16,567	By Exp. for Letz Dream Foundation	23,33,594
To Bank Balance (Indian)		By Ministry of Science & Technology Govt. of India	13,75,000
AU Bank A/c No.-1781218914702081	3,073	By Exp. for NABARD Prog.	3,18,465
Axis Bank A/c 401010100021517	5,82,437	By Exp. for NRHM & CMHO	3,43,992
Bandhan Bank A/c-50160004597349	5,32,793	By Exp. for Saint Gobain	8,25,931
Bandhan Bank A/c -50160004889080	93,893	By CEE - Prajwala Wash	4,95,423
BOB Bank A/c 21500100006477	1,55,951	By Child Labour Vishesh Vidyalaya	37,530
BOB Bank A/c 21500100013931	24,752	By Su-Poshan Project LPC	1,06,395
Equitas A/c No. 100003061698	20,67,502	By Bank Charge Exp.	22,192
HDFC Bank A/c 04091450000205	3,44,506	By Computer, Camara Repair & Accessories	10,478
HDFC Bank A/c 50100017278082	19,457	By Legal & Professional	1,670
ICICI Bank A/c 028501000348	1,219	By Covid-19 Relief	1,44,459
ICICI Bank A/c 028501000482	11,804	By Sanitary Pad Distribution	1,100
ICICI Bank A/c 028501003755	6,03,752	By Navjeevan Project	11,473
ICICI Bank A/c 028501003771	17,909	By Other Activities exp.	660
ICICI Bank A/c 028501003776	17,91,558	By Postage & Courier Exp.	1,539
PNB Bank A/c 0013000100574849	44,561	By Electricity & Water exp.	19,941
SBI Bank A/c 61154083169	45,324	By Tour & Travelling Exp.	34,483
YES Bank A/c 011494600000190	1,15,836	By Repair & Maintenance Exp.	10,200
ICICI Bank, A/C - 673701701030 FCRA	5,21,524	By Rural Mart	1,38,208
Indian Grant		By ESI and PF	55,260
To Amount Rec. From IIMPACT	1,04,49,957	By News Paper & Magazion	5,387
To Amount Rec. From Letz Dream Foundation	68,94,858	By Printing & Stationary	4,450
To Ministry of Science & Technology Govt. of India	4,25,000	By Center for Social Research-CSR	3,82,810
To Amount Rec. From NABARD	24,76,946	By Bharat Kosh Fund	10,500
To Amount Rec. From NRHM & CMHO	3,62,187	By SHG Groups Women's Work	1,45,02,312
To Amount Rec. From Saint Gobain	12,31,891	By Office Rent	68,840
To CEE - Prajwala Wash	2,49,880	By Fixed Assets Acquired	5,61,443
To Center for Social Research-CSR	4,89,250	By Fixed Deposits Equitas Bank	11,00,000
To Su-Poshan Project LPC	72,271	By Director, WSSO, SWSM, Jaipur	35,74,000
To Amount Rec. From SHG To ICICI Bank	8,49,043	By Asst Dir Social Justice & Empowerment Deptt-Alwar	1,00,000
To Donation Rec.	11,70,580	By Photo Copy Machine (RICOH)	28,027
To Bank Interest Rec.	4,61,702	By Spectra Adarsh Utpadak Mahila Producer Com.Ltd.	1,46,736
To FD Bank Interest Rec.	72,559	By Foundation Day Celebration	53,230
To Sukhibhava Foundation	31,100	By Office Exp.	54,213
To Sundry Income	58,989	By Staff Salary	43,470
To Rural Mart	35,317	By Women Day Celebration	10,940
To SHG Groups Women's Work	1,45,02,312	By IGSSS (Su-Poshan Project)	8,98,028
To Fixed Deposits (FD) AU Bank	10,73,433	By Restless Development (TEGA Jaipur)	9,25,066
To TDS Recoverable	2,11,057	By Restless Development (YAA)	5,31,676
To Interest on TDS Refund	21,763	By Restless Development (MTV Nishedh)	13,98,981
FC Grant		By Iimpact (Education)	4,38,669
To IGSSS (Su-Poshan Project)	6,22,745	By GST (Reachlaw Ltd. Fund)	248
To Restless Development	27,77,693	By Field Office Rent	4,450
To Iimpact (Education)	2,94,476	By FCRA Renewal Fees	5,000
To Reachlaw Ltd.	1,75,717		
To Bank Interest	14,692	Closing Balances	
To UK Online Giving Foundation (Online Donation)	8,014	By Cash in Hand	
To Sundry Income	15,476	By BANK Indian	
		AU Bank A/c No.-1781218914702081	1,74,837
		Axis Bank A/c 401010100021517	44,515
		Axis Bank A/c 920010050233137	19,54,947
		Bandhan Bank A/c-50160004597349	27,90,127
		Bandhan Bank A/c -50160004889080	97,153
		BOB Bank A/c 21500100006477	1,55,951
		BOB Bank A/c 21500100013931	24,752
		Equitas A/c No. 100003061698	9,90,557
		HDFC Bank A/c 04091450000205	15,36,489
		HDFC Bank A/c 50100017278082	20,057
		ICICI Bank A/c 028501000348	1,219
		ICICI Bank A/c 028501000482	1,06,699
		ICICI Bank A/c 028501003755	6,32,649
		ICICI Bank A/c 028501003771	18,577
		ICICI Bank A/c 028501003776	12,35,272
		Jana Bank A/c: 4589010020070048	2,03,615
		PNB Bank A/c 0013000100574849	3,02,919
		SBI Bank A/c 61154083169	48,587
		YES Bank A/c 011494600000190	1,21,830
		SBI Bank, A/C - 39988918723 FCRA	2,20,241
		ICICI Bank, A/C - 673701701030 FCRA	7,978
TOTAL	5,20,43,325	TOTAL	5,20,43,325

As per Separate Audit Report of even Date Annexed her with

For A B K A & ASSOCIATES

Chartered accountant

ALWAR

25920C

Ankur Khandelwal - Partner)

M. No. 420431

कोषाध्यक्ष
Alwar
Alwar
 Date: 11.10.2021

Director
SPECTRA, Alwar

**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR
SCHEDULES TO BALANCE SHEET AS AT MARCH 31, 2021**

Schedule 1: Fixed Assets

S.No.	Fixed Assets	Dep Rate %	WDV as on 1/4/2020	Additions april to Sept	Additions Oct to March	Total assets	Depreciation	WDV as on 31/3/2021
1	Battery	15	40,053	-	-	40,053	6,008	34,045
2	Camara	15	35,129	-	-	35,129	5,269	29,860
3	Computer	40	13,765	55,700	-	69,465	27,786	41,679
4	Fan	15	12,400	10,900	1,250	24,550	3,589	20,961
5	Furniture	10	77,978	-	-	77,978	7,798	70,180
6	Invertor	15	23,759	-	-	23,759	3,564	20,195
7	Machinery	15	50,998	-	-	50,998	7,650	43,348
8	Almirah	15	19,717	-	-	19,717	2,958	16,759
9	Cooler	15	8,486	-	-	8,486	1,273	7,213
10	Land	0	8,12,000	-	-	8,12,000	-	8,12,000
11	Mobile	15	20,313	33,499	-	53,812	8,072	45,740
12	Moter-Cycle	15	26,137	-	-	26,137	3,921	22,216
13	Printer	40	6,931	-	-	6,931	2,772	4,159
14	Printer/ Photo Copy	15	45,209	-	-	45,209	6,781	38,428
15	Type Machine	15	2,733	-	-	2,733	410	2,323
16	Air Conditioner	15	12,518	-	-	12,518	1,878	10,640
17	CCTV Camara Set	15	11,492	-	3,500	14,992	1,986	13,006
18	External Hard Disk	40	128	-	-	128	51	77
19	Projector	40	1,066	-	-	1,066	426	640
20	Biometric Attendance Machin	15	5,110	-	-	5,110	766	4,344
21	Biometric Machin	15	1,488	-	-	1,488	223	1,265
22	Speaker	15	-	-	10,500	10,500	787	9,713
23	Water Bore & Submersible Pump Set	15	-	-	4,46,094	4,46,094	33,457	4,12,637
	TOTAL		12,27,410	1,00,099	4,61,344	17,88,853	1,27,425	16,61,428

As per Seprate Audit Report of even Date Annexed her with

For A B K A & ASSOCIATES

Chartered accountants



Ankur Khandelwal
Director
SPECTRA, Alwar

संस्था के अध्यक्ष
संस्था के अध्यक्ष

Alwar

Date : 11.10.2021

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

Rs

SCHEDULES TO BALANCE SHEET AS AT
MARCH 31,

2021

Schedule 2: Cash in Hand

Indian

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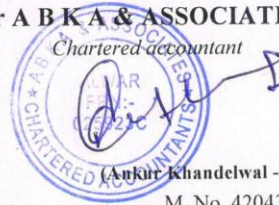
Schedule 3: Bank Balances

AU Bank A/c No.-1781218914702081	174837.07
Axis Bank A/c 401010100021517	44515.48
Axis Bank A/c 920010050233137	1954947.00
Bandhan Bank A/c-50160004597349	2790126.70
Bandhan Bank A/c -50160004889080	97152.50
BOB Bank A/c 21500100006477	155951.00
BOB Bank A/c 21500100013931	24752.00
Equitas A/c No. 100003061698	990557.00
HDFC Bank A/c 04091450000205	1536488.71
HDFC Bank A/c 50100017278082	20057.19
ICICI Bank A/c 028501000348	1219.33
ICICI Bank A/c 028501000482	106699.00
ICICI Bank A/c 028501003755	632648.56
ICICI Bank A/c 028501003771	18577.01
ICICI Bank A/c 028501003776	1235271.96
Jana Bank A/c: 4589010020070048	203615.00
PNB Bank A/c 0013000100574849	302919.26
SBI Bank A/c 61154083169	48587.00
YES Bank A/c 011494600000190	121829.60
SBI Bank, A/C - 39988918723 FCRA	220241.00
ICICI Bank, A/C - 673701701030 FCRA	7977.94
	<u>1,06,88,970.31</u>

As per Seprate Audit Report of even Date Annexed her with

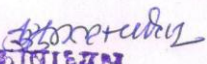
For A B K A & ASSOCIATES


Chartered accountant



(Ankur Khandelwal - Partner)

M. No. 420431


कविध्वज
Treasurer
स्पेक्ट्रा, अलवर
Alwar
Date : 11.10.2021

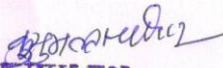

Director
Executive Director
SPECTRA, Alwar

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

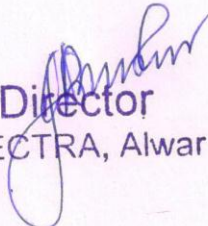
31 MARCH, 2021

ANNEXURE

Expenditure	Amount in Rs.
Total Expenses in Income & Expenditure Account	23987986
Fixed Assets Expenses	561443
Total Expenses	24549429


काषाध्यक्ष
स्पेक्ट्रा, अलवर

PLACE : ALWAR
DATED :11/10/2021


Director
SPECTRA, Alwar

For: A B K A & ASSOCIATES

(Chartered Accountants)



(ANKUR KHANDELWAL)
PARTNER

Membership No. 420431
Registration No. 025923C