



**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**

I have examined the balance sheet of **SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR AABAS5721J** as at 31/03/2018 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 trust or institution

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me 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 31/03/2018
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2018

The prescribed particulars are annexed hereto.



Place :ALWAR  
Date : 11/09/2018

For **ANKUR KHANDELWAL & CO.**  
Chartered Accountants

  
(ANKUR KHANDELWAL)  
Proprietor  
Membership No: 420431  
Registration No: 017342C



**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.	<b>23912256</b>
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.	<b>No</b>
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.	<b>1073964</b>
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>No</b>
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)	<b>0</b>
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.	<b>No</b>
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.	<b>NA</b>
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	<b>No</b>
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	<b>No</b>
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	<b>No</b>

**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.	<b>NO</b>
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.	<b>NO</b>





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.**

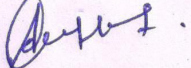
Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
-----NIL-----					



Place :ALWAR  
Date : 11/09/2018

For ANKUR KHANDELWAL & CO.

Chartered Accountants

  
(ANKUR KHANDELWAL)

Proprietor

Membership No: 420431

Registration No: 017342C



**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR**  
**BALANCE SHEET**  
 FOR THE YEAR ENDED - 31st MARCH, 2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>SOURCES OF FUNDS</b>			
<b>CORPUS, CAPITAL &amp; GENERAL FUND</b>	<b>7,580,012</b>	<b>FIXED ASSETS (Sch-1)</b>	<b>1,321,373</b>
Indian		Indian	
Opening Balance Corpus Fund	4,173,790	FIXED ASSETS	1,405,148
Add:- Corpus Fund	-	Add:- Additions	30,206
Total Corpus Fund	4,173,790		1,435,354
Opening Balance Genral Fund	2,323,230	Less:- Depraction	113,981
Add:- Genral Fund (Indin)	1,059,001		
Total Genral Fund Fund	3,382,231		
		<b>CURRENT ASSETS AND ADVANCES</b>	
Opening Balance Genral Fund (FC)	9,029	<b>Cash and Bank (Indian and FC)</b>	<b>4,715,493</b>
Add :- General Fund (FC)	14,962	Cash in Hand (Sch-2)	80
Total Genral Fund FC	23,991	Bank Savings (Sch-3)	4,715,413
<b>BUFFALO PLACEMENT (LDF)</b>	<b>-</b>	<b>Loans &amp; Advances (Indian)</b>	<b>271,233</b>
Letz Dream Buffalo Placement	220,000	TDS Refundable	211,057
Less:- Repayment Buffalo Placement	220,000	TSC programme	55,176
		NCRI	5,000
<b>CURRENT LIABILITIES</b>			
Current Liabilities	<b>2,769,499</b>	<b>Grant awaiting for reimbursement from Donor</b>	<b>2,809,977</b>
Indian		Indian	
Audit Fees	31,500	Iimpect Education	102,467
Goat Insurance Claim Fund	6,000	Letz Dream Foundation	2,699,574
Expenses Payable LDF	2731999	FC	
Staff Security Fund		Restless Development (TEGA)	7,936
Staff Security Fund Indian	141,500		
Staff Security Fund FC	8,500	<b>Deposits Assets</b>	<b>2,090,334</b>
Sundry Creditors		Indian	
Shaurya Business Solutions Pvt.Ltd.	10,000	Fixed Deposits Bandhan Bank	2,076,334
<b>Balance Grant of The Donor</b>	<b>771,899</b>	FC	
IIMPECT All Block	300,196	Gopal Lal Sharma	14,000
FC		<b>PNB Bank Error (Fund Receivable) Indian</b>	<b>73,000</b>
SLDP (Heifer)	346,979		
Education (Iimpect)	124,724		
<b>TOTAL</b>	<b>11,281,410</b>	<b>TOTAL</b>	<b>11,281,410</b>

As per Seprate Audit Report of even Date Annexed her with

**For Ankur Khandelwal & Co.**

Chartered accountants

(Ankur Khandelwal)

M. No. 420431



अंकुर खन्डेलवाल  
 स.पा.ध.प.स.

संयोजक, अलवर

Alwar

Date : 11/09/2018

Director

SPECTRA, Alwar

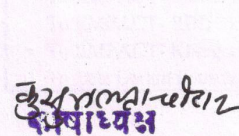


**SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED- 31ST MARCH 2018**

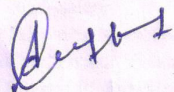
EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b><u>PROJECT EXPENDITURE(INDIAN)</u></b>		<b><u>GRANT-IN-AID (INDIAN)</u></b>	
To IIMPACT Mewat	2,215,696	By IIMPACT Mewat	2,196,125
To IIMPACT RBL	1,368,582	By IIMPACT RBL	1,285,686
To IIMPACT Alwar	4,143,342	By IIMPACT Alwar	4,143,342
To IIMPACT Khargone	2,439,365	By IIMPACT Khargone	2,439,365
To IIMPACT Banswara	2,497,426	By IIMPACT Banswara	2,497,426
To Letz Dream Foundation	4,058,451	By Letz Dream Foundation	1,358,877
To NABARD Programme	774,146	By NABARD	544,680
To NRHM & CMHO	451,872	By NRHM & CMHO	485,147
To Saint Gobain	661,461	By Saint Gobain	701,312
To Child Labour Vishesh Vidyalaya	269,036	By Child Labour Project Society	639,805
<b><u>PROJECT EXPENDITURE(FOREIGN)</u></b>		<b><u>BY AMOUNT TO BE RECEIVABLE FOR DONERS (INDIAN)</u></b>	
To IIMPACT (Education)	2,031,910	By IIMPACT (Education)	102,467
To SLDP (Heifer)	2,019,128	By Letz Dream Foundation	2,699,574
To Restless (TEGA)	440,525		
<b><u>INDIRECT EXPENSES (INDIAN)</u></b>		<b><u>GRANT-IN-AID (FOREIGN)</u></b>	
To Plantation Programme	257,300	By IIMPACT (Education)	2,031,910
To Depreciation Expenses	113,981	By SLDP (Heifer)	2,019,128
To Madhumakhi Palan Training	73,800	By Restless (TEGA)	432,589
To Online Donation Service Charges	39,086	<b><u>BY AMOUNT TO BE RECEIVABLE FOR DONERS (FOREIGN)</u></b>	
To Other Activities Expenses	12,714	By Restless (TEGA)	7,936
To Office Expenses	11,473		
To Mobile & Internet Expenses	9,667	<b><u>INDIRECT INCOMES (INDIAN)</u></b>	
To Electricity & Water Expenses	6,562	By Donation Received	676,000
To Tour & Travelling Expenses	4,097	By ICICI Bank SHG	413,123
To Staff Salary	3,870	By Bank Interest Received	296,526
To Bank Charges	3,057	By Facilitation Charges	240
To Office Rent	2,500		
To Computer Camera, Repair and Accessories	2,300	<b><u>INDIRECT INCOMES (FOREIGN)</u></b>	
To Legal & Professional Charges	600	By Bank Interest Received	14,962
To Postage & Courier Expenses	309		
<b><i>To Excess of Income Over Expenditure</i></b>	<b><i>1,073,964</i></b>		
<b>TOTAL</b>	<b>24,986,220</b>	<b>TOTAL</b>	<b>24,986,220</b>

As per Separate Audit Report of even Date Annexed herewith

**For Ankur Khandelwal & Co.**  
Chartered Accountants

  
**संयोजक, अलवर**  
**Treasurer**  
**अध्यक्ष**  
**Executive Director**  
**Director**  
**SPECTRA, Alwar**  
Place: Alwar  
Date: 11/09/2018



  
**(Ankur Khandelwal)**  
M. No.420431



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

**RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED - 31st MARCH, 2018**

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)	2,019,128
To Cash Indian	210	By Gopal Lal Sharma	14,000
		By Impact (Education)	2,026,410
<b>Bank Balance (Indian)</b>		By Restless Development (TEGA)	440,525
To Axis Bank A/c 401010100021517	81,946	<b>INDIAN</b>	
To Bandhan Bank A/c-50160004597349	1,451,186	By IIMPACT - Banswara	2,493,426
To Bandhan Bank A/c -50160004889080	44,121	By IIMPACT - Alwar	4,115,842
To BOB Bank A/c 21500100006477	150,169	By IIMPACT- Mewat	2,211,196
To BOB Bank A/c 21500100013931	23,835	By IIMPACT- RBL	1,366,082
To HDFC Bank A/c 04091450000205	65,572	By IIMPACT- Khargone MP	2,435,365
To HDFC Bank A/c 50100017278082	17,932	By Letz Deram Foundation	1,309,951
To ICICI Bank A/c 028501000348	1,219	By Letz Deram Buffalo Placement	220,000
To ICICI Bank A/c 028501000482	817	By NABARD	760,146
To ICICI Bank A/c 028501003755	34,286	By NRHM & CMHO	451,872
To ICICI Bank A/c 028501003771	11,719	By Saint Gobain	661,461
To ICICI Bank A/c028501003776	2,380,180	By PNB Bank Error	73,000
To PNB Bank A/c 0013000100574849	242,739	By Bank Charge	3,057
To SBBJ Bank A/c 61154083169	44,408	By Computer, Camara Repair & Accessories	2,300
To YES Bank A/c 011494600000190	74,052	By Audit Fees	12,500
		By Legal & Professional	600
<b>Bank Balance (FC)</b>		By Madhumakhi Palan Training	73,800
To ICICI Bank A/c 673701701030 FCRA	478,284	By Office exp.	11,473
		By Other Activities	12,714
<b>FCRA - Grant</b>		By Postage & Courier	309
To Heifer (SLDP)	1,911,086	By Online Donation Service Charge	39,086
To Bank Interest Heifer	20,400	By Staff Security Fund	51,000
To Impact (Education)	2,125,000	By Tour and Traveling exp.	4,097
To Bank Interest (Genral Fund) -	14,962	By Fixed Assets Acquired	30,206
To Restless (TEGA)	432,589	By Fixed Deposits in Bandhan Bank	1,076,334
		By SHG Groups Goat Women's Work	140,000
<b>NON-FCRA Grant (Indian)</b>		By SHG Groups Women's Work	12,091,786
To IIMPACT - Banswara	2,210,300	By JLG Groups Women's Work	2,321,800
To IIMPACT - Alwar	3,442,700	By Electricity & Water exp.	6,562
To IIMPACT- Mewat	2,061,100	By Office Rent exp.	2,500
To IIMPACT- RBL	1,184,900	By Plantation Exp.	257,300
To IIMPACT- Khargone MP	2,105,600	By Staff Salary	2,870
To Letz Deram Foundation	2,000,000	By Telephone Mobile & Internet	9,667
		By Child Labour Vishesh Vidyalaya	269,036
		By ESI and PF Payable FY 2016-17	249,266

*अनुमोदित*  
क. वि. अध्यक्ष  
स्पेक्ट्रा, अलवर



*अनुमोदित*  
Director  
SPECTRA, Alwar



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

**RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED - 31st MARCH, 2018**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To SUMA		<b>CLOSING BALANCE</b>	
To Child Labour Project Socity	639,805	<b>By CASH Indian</b>	80
To HO & DDO Superintending Engineer (WP)	140,000	<b>By BANK Indian</b>	
SWRPD		By AU Bank A/c No.-1781218914702081	1,051,788
To Buffalo Placement for SHG Goups	22,000	By Axis Bank A/c 401010100021517	603,131
To Saint Gobain	605,450	By Bandhan Bank A/c-50160004597349	348,402
To NABARD	544,680	By Bandhan Bank A/c -50160004889080	383,016
To Chetna	40,000	By BOB Bank A/c 21500100006477	155,951
To NRHM & CMHO	475,752	By BOB Bank A/c 21500100013931	24,752
To Donation	676,000	By Equitas A/c No. 100003061698	605,059
To Facilitation Charge SHG	240	By HDFC Bank A/c 04091450000205	176,158
To Bank interest	280,712	By HDFC Bank A/c 50100017278082	18,603
To ICICI Bank by SHG	392,624	By ICICI Bank A/c 028501000348	1,219
To FD Bandhan Bank	1,000,000	By ICICI Bank A/c 028501000482	124,599
To Income Tex Refund		By ICICI Bank A/c 028501003755	41,765
To SHG Groups Goat Women's Work	140,000	By ICICI Bank A/c 028501003771	13,626
To SHG Groups Women's Work	12,091,786	By ICICI Bank A/c028501003776	354,484
To JLG Groups Women's Work	2,321,800	By PNB Bank A/c 0013000100574849	203,471
		By SBI Bank A/c 61154083169	44,150
		By YES Bank A/c 011494600000190	82,982
		<b>By Bank FC</b>	
		By ICICI Bank A/c 673701701030 FCRA	482,258
<b>TOTAL</b>	<b>41,982,161</b>	<b>TOTAL</b>	<b>41,982,161</b>

As per Seprate Audit Report of even Date Annexed her with

**For Ankur Khandelwal & Co.**

Chartered accountants

अनुक खन्डेलवाल  
उपाध्यक्ष

रवेन्द्रा, अलवर  
Treasurer

Alwar

Date: 11/09/2018

Executive Director

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



(Ankur Khandelwal)

M. No. 420431



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

**SCHEDULES TO BALANCE SHEET AS AT MARCH 31, 2018**

**Schedule 1: Fixed Assets**

S.No.	Fixed Assets	Dep Rate %	WDV as on 1/4/17	Additions april to Sept	Additions Oct to March	Total assets	Depreciation	WDV as on 31/3/18
1	Battery	15	65,220	-	-	65,220	9,783	55,437
2	Camara	15	57,202	-	-	57,202	8,580	48,622
3	Computer	40	63,729	-	-	63,729	25,492	38,237
4	Fan	15	16,985	3,206	-	20,191	3,029	17,162
5	Furniture	10	97,204	-	-	97,204	9,720	87,484
6	Invertor	15	38,690	-	-	38,690	5,806	32,885
7	Machinery	15	83,042	-	-	83,042	12,456	70,586
8	Almirah	15	27,458	-	-	27,458	4,119	23,339
9	Cooler	15	13,818	-	-	13,818	2,073	11,745
10	Land	0	785,000	27,000	-	812,000	-	812,000
11	Mobile	15	33,076	-	-	33,076	4,961	28,115
12	Moter-Cycle	15	42,559	-	-	42,559	6,384	36,175
13	Printer	40	32,087	-	-	32,087	12,835	19,252
14	Type Machine	15	4,451	-	-	4,451	668	3,783
15	Air Conditoner	15	20,384	-	-	20,384	3,058	17,326
16	CCTV Camara Set	15	18,713	-	-	18,713	2,807	15,906
17	External Hard Disk	40	594	-	-	594	238	356
18	Projector	40	4,936	-	-	4,936	1,974	2,962
<b>TOTAL</b>			<b>1,405,148</b>	<b>30,206</b>	<b>-</b>	<b>1,435,354</b>	<b>113,981</b>	<b>1,321,373</b>

As per Seprate Audit Report of even Date Annexed her with

**For Ankur Khandelwal & Co.**

Chartered accountant

*(Signature)*

(Ankur Khandelwal)

M. No. 420431



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

*(Signature)*  
हस्ताक्षर

हस्ताक्षर

Alwar

Date : 11/09/2018



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

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

Rs

**Schedule 2: Cash in Hand**

**2018**

**Indian**

Letz Dream Foundaton

Gernal

79

1

**80**

**FC**

0

**80**

**Schedule 3: Bank Balances**

AU Bank A/c No.-1781218914702081

1,051,788.00

Axis Bank A/c 401010100021517

603,131.16

Bandhan Bank A/c-50160004597349

348,402.10

Bandhan Bank A/c -50160004889080

383,015.50

BOB Bank A/c 21500100006477

155,951.00

BOB Bank A/c 21500100013931

24,752.00

Equitas A/c No. 100003061698

605,059.00

HDFC Bank A/c 04091450000205

176,157.67

HDFC Bank A/c 50100017278082

18,603.19

ICICI Bank A/c 028501000348

1,219.33

ICICI Bank A/c 028501000482

124,599.00

ICICI Bank A/c 028501003755

41,764.75

ICICI Bank A/c 028501003771

13,626.01

ICICI Bank A/c 028501003776

354,483.96

PNB Bank A/c 0013000100574849

203,470.64

SBI Bank A/c 61154083169

44,150.00

YES Bank A/c 011494600000190

82,981.60

ICICI Bank A/c 673701701030 FCRA

482,258

**4,715,413**

As per Seprate Audit Report of even Date Annexed her with

**For Ankur Khandelwal & Co.**

Chartered accountant

*(Signature)*

(Ankur Khandelwal)

M. No.420431



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

*(Signature)*  
**संस्थाध्यक्ष**

**स्वच्छता, अलवर**

Treasurer

Alwar

Date : 11/09/2018