



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 AND RURAL ACTION AABAS5721J [name and PAN of the trust or institution] as at 31/03/2022 and the Profit and loss 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 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

Place :ALWAR
Date : 03/09/2022
UDIN : 22420431AQTROQ3062

For A B K A & ASSOCIATES
Chartered Accountants

(ANKUR KHANDELWAL)
PARTNER
Membership No: 420431
Registration No: 0025923C

ANNEXURE
STATEMENT OF PARTICULARS

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.	34848750
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.	4210678
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.	Balance is kept in scheduled bank in 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

Place :ALWAR
Date : 03/09/2022
UDIN : 22420431AQTROQ3062

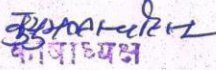
For A B K A & ASSOCIATES
Chartered Accountants

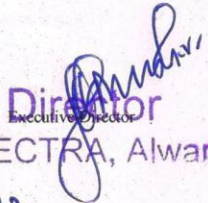
(ANKUR KHANDELWAL)
PARTNER
Membership No: 420431
Registration No: 0025923C

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

BALANCE SHEET
FOR THE YEAR ENDED - 31st MARCH, 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
SOURCES OF FUNDS			
CORPUS, CAPITAL & GENERAL FUND	25,529,573	FIXED ASSETS (Sch-1)	2,348,700
Indian		FIXED ASSETS	1,661,428
Opening Balance Corpus Fund	8,361,174	Add:- Additions	872,506
Add:- Corpus Fund	-	Total	2,533,934
Total Corpus Fund	8,361,174	Less:- Depreciation	185,234
Opening Balance Genral Fund	12,633,046		
Add:- Genral Fund (Indian)	4,197,818	CURRENT ASSETS AND ADVANCES	
Total Genral Fund Fund	16,830,864		
General fund (FC)			
Opening Balance (FC)	324,676	Cash and Bank	17,605,950
Add :- General Fund (FC)	12,860	Cash in Hand (Sch-2)	-
Total Genral Fund Fund (FC)	337,535	Bank Savings (Sch-3)	17,605,950
CURRENT LIABILITIES			
Current Liabilities	4,127,119	Loans & Advances	743,981
Indian		TDS Refundable	552,972
Audit Fees	34,390	Spectra Adarsh Utpadak Mahila	130,833
Staff Security Fund	332,950	Producer Company Limited	55,176
FPO's Revolving Fund	100,000	TSC programme	5,000
Expenses Payable	10,000	NCRI	
Expenses Payable LDF (GATI)	2,619,145		
Expenses Payable LDF (ILDLP)	1,030,634		
Balance Grant of Donor	4,047,397	Grant awaiting for reimbursement from Donor	3,700,380
Letz Dream Foundation GATI Project		JJM Training Ministry of Jal Shakti	2892694
		Govt. of India	128944
		Letz Dream Foundation ILDP Project	116228
		Saint Gobain	100000
Current Liabilities FC		Samaj Kalyan Vibhag, Alwar	462514
Other Payables	2,000	Swasti	
Audit & Accounts Fees	2,000		
Balance Grant of The Donor (FC)	124,776	Grant Awaiting for Donor (FC)	97,678
Heifer (SLDP)	124,776	Restless (TEGA)	1,298
		Ilmpact (Education)	96,380
		Deposits Assets	9,334,176
		Fixed Deposits Equitas Bank	4,100,000
		Fixed Deposits AU Bank	5,000,000
		Asst Dir Social Justice &	100,000
		Empowerment Deptt Alwar	134,176
		Member Secretary DHDS, Alwar	
TOTAL	33,830,865	TOTAL	33,830,865


 Treasurer
 SPECTRA, Alwar
 Date: 03/09/2022


 Director
 SPECTRA, Alwar

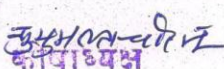
As per Separate Audit Report of even Date Annexed her with

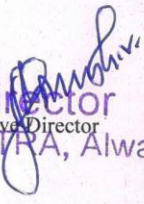
For A B K A & ASSOCIATES
 Chartered accountant
 (Ankur Chandelwal - Partner)
 M. No: 420431

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

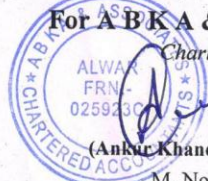
**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED - 31st MARCH, 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Indirect Expenses (Indin)		Indirect Incomes (Indin)	
To Exp. For IIMPACT	12,341,785	By Amount Rec. From IIMPACT	12,341,785
To Exp. for Letz Dream Foundation ILDP	5,328,944	By Amount Rec. From Letz Dream Foundation ILDP	5,200,000
To Exp. for Letz Dream Foundation GATI	10,271,993	By Amount Rec. From Letz Dream Foundation GATI	10,271,993
To COVID-19 Relief Exp.	62,811	By Amount Rec. From SHG by ICICI Bank	585,068
To Exp. for NABARD Prog.	600,579	By Amount Rec. From NABARD	754,653
To Exp. for NRHM & CMHO	48,590	By Amount Rec. From NRHM & CMHO	52,206
To Exp. For Grameen Foundation	90,000	By Amount Rec. From Grameen Foundation	502,400
To Exp. for Saint Gobain	89,310	By Amount Rec. From Saint Gobain	129,539
To Bank Charge Exp.	653	By Bank Interest Rec.	1,119,308
To Computer, Camara Repair & Accessories	20,726	By Bank Interest Rec. FD	1,211,008
To Center for Social Research-CSR	2,320	By Center for Social Research-CSR	204,892
To JJM Training	2,971,324	By Donation Rec.	992,861
To Child Labour Vishesh Vidyalaya	27,500	By PMRPY & PMPRPY Govt. of India	84,779
To Exp. For Swasti Hii Project	1,183,522	By ABRY Govt. Of India	171,138
To Navjeevan Project Exp.	111,735	By Amount Rec. From Swasti	721,008
To Legal & Professional	115,900	By Photo Copy Machin (RICOH)	1,905
To Advertisement	4,045	By Sundery Income	66,852
To Office Exp.	89,161	By Rural Mart	11,890
To Other Activites exp.	5,740	By Interest on TDS Refund	-
To Postage & Courier Exp.	1,958	By Samaj Kalyan Vibhag	42,856
To Electricity & Water exp.	12,476	By Indira Mahila Shakti Protsahan & Samman Yojna	7,500
To ESI and PF Exp.	42,020	By General fund	22
To Tour & Travelling Exp.	54,233	By Amount To Be Receivable for Doners	3,700,380
To Telephone Mobile & Internet exp.	599	By JJM Training Ministry of Jal	2892694
To Tally ERP 9 Re-New	4,248	Shakti Govt. of India	
To Repair & Maintenance Exp.	2,950	By Letz Dream ILDP	128944
To Women Day Celebration Exp.	35,623	By Saint Gobain	116228
To News Paper & Magazion Exp.	5,514	By Samaj Kalyan vibhag	100000
To Photo Copy Machine (RICOH) Exp.	16,818	By Swasti	462514
To Printing & Stationary Exp.	25,669		
To Rural Mart Exp.	86,342		
To Office Rent Exp.	13,200		
To Foundation Day Celebration Exp.	122,700		
To Depreciation	185,234		
Indirect Expenses (FC)		Indirect Incomes (FC)	
To General fund	22	By UK Online Giving Foundation (Online Donation)	3,128
		By Bank Interest	9,247
To Excess of Income Over Expenditure	4,210,678	By Sundry Income (Online Donation)	506
TOTAL	38,186,922	TOTAL	38,186,922


कायाधम
 Treasurer
 Alwar
 Date : 03/09/2022

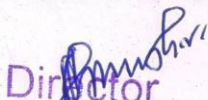

Director
 Executive Director
 SPECTRA, Alwar

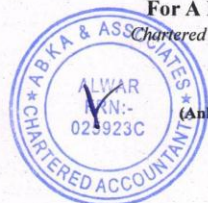
As per Seprate Audit Report of even Date Annexed her with

For A B K A & ASSOCIATES
 Chartered accountant

 (Ankur Khandelwal - Partner)
 M. No: 420431

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR
RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDED - 31st MARCH, 2022

RECEIPTS SOURCES OF INCOME	AMOUNT	PAYMENTS HEAD OF EXPENSES	AMOUNT
Opening Balances		INDIAN	
Cash in Hand		By Exp. For IIMPACT	13,068,815
To Cash Indian	-	By Exp. For Letz Dream Foundation ILDP	4,261,360
To Bank Balance (Indian)		By Exp. For Letz Dream Foundation GATI	7,553,348
AU Bank A/c No.-1781218914702081	174,837	By Exp. For NABARD	600,079
Axis Bank A/c 401010100021517	44,515	By Exp. For NRHM & CMHO	48,590
Axis Bank A/c 920010050233137	1,954,947	By Exp. For Grameen Foundation	90,000
Bandhan Bank A/c-50160004597349	2,790,127	By Exp. For Samaj Kalyan Vibhag	111,735
Bandhan Bank A/c -50160004889080	97,153	By Exp. For Saint Gobain	89,310
BOB Bank A/c 21500100006477	155,951	By Exp. For Swasti	1,183,522
BOB Bank A/c 21500100013931	24,752	By Center for Social Research-CSR	2,320
Equitas A/c No. 100003061698	990,557	By COVID-19 Relief Exp.	62,811
HDFC Bank A/c 04091450000205	1,536,489	BY Bank Charge Exp.	672
HDFC Bank A/c 50100017278082	20,057	By Computer, Camara Repair & Accessories	20,726
ICICI Bank A/c 028501000348	1,219	By JIM Training	2,971,324
ICICI Bank A/c 028501000482	106,699	By Child Labour Vishesh Vidyalaya	27,500
ICICI Bank A/c 028501003755	632,649	By Legal & Professional	115,900
ICICI Bank A/c 028501003771	18,577	By Advertisement	4,045
ICICI Bank A/c 028501003776	1,235,272	By Office Exp.	89,161
Jana Bank A/c: 4589010020070048	203,615	By Other Activities exp.	5,740
PNB Bank A/c 0013000100574849	302,919	By Postage & Courier Exp.	1,958
SBI Bank A/c 61154083169	48,587	By Electricity & Water exp.	12,476
YES Bank A/c 011494600000190	121,830	By ESI and PF Exp.	44,885
SBI Bank, A/C - 39988918723 FCRA	220,241	By Tour & Travelling Exp.	54,233
ICICI Bank, A/C - 673701701030 FCRA	7,978	By Telephone Mobile & Internet exp.	599
Indian Grant		By Tally ERP 9 Re-New	4,248
To Amount Rec. From IIMPACT	12,095,504	By Repair & Maintenance Exp.	2,950
To Amount Rec. From Letz Dream Foundation ILDP	5,200,000	By Women Day Celebration Exp.	35,623
To Amount Rec. From Letz Dream Foundation GATI	14,319,390	By News Paper & Magazion Exp.	5,514
To Amount Rec. From NABARD	754,653	By Photo Copy Machine (RICOH) Exp.	16,818
To Amount Rec. From NRHM & CMHO	51,162	By Printing & Stationary Exp.	25,669
To Amount Rec. From Grameen Foundation	452,400	By Rural Mart Exp.	86,342
To Amount Rec. From Samaj Kalyan Vibhag	42,856	By Office Rent Exp.	13,200
To Amount Rec. From Saint Gobain	127,136	By Foundation Day Celebration Exp.	122,700
To CEE - Prajwala Wash	42,991	By Fixed Assets Acquired	872,506
To Swasti	721,008	By Fixed Deposits AU Bank	5,000,000
To Center for Social Research-CSR	193,030	By SHG Groups Women's Work	3,164,630
To Amount Rec. From SHG by ICICI Bank	553,357	By Expenses Payable	3,887,954
To Bank Interest Rec.	1,055,089	By Member Secretary DHDS, Alwar	134,176
To Bank Interest Rec. FD	1,211,007	FC	
To Donation Rec.	992,860	By Restless Development (TEGA Jaipur)	127,500
To Sundry Income	1,500	By General fund	22
To Rural Mart	11,890	By UK Online Giving Foundation Liabilities	956
To Indira Mahila Shakti Protsahan & Samman Yojna	7,500	By Staff Security Fund IIMPACT	7,000
To General fund	22		
To Fixed Deposits AU Bank	6,000,000	Closing Balances	
To Director WSSO SWSM Jaipur	3,574,000	By Cash in Hand	-
To SHG Groups Women's Work	3,164,630	By BANK Indian	
To Bank Charge Refund AU Bank	19	AU Bank A/c No.-1781218914702081	449,795
FC Grant		Axis Bank A/c 401010100021517	19,937
To Restless Development	261,011	Axis Bank A/c 920010050233137	73,684
To UK Online Giving Foundation (Online Donation)	3,128	Bandhan Bank A/c-50160004597349	721,012
To Bank Interest	9,247	Bandhan Bank A/c -50160004889080	201,027
To Sundry Income (Online Donation)	506	BOB Bank A/c 21500100006477	155,951
		BOB Bank A/c 21500100013931	24,752
		BRKGB Bank A/c No.-44820100008629	69,646
		Equitas Bank A/c No.- 100003061698	3,768,499
		Equitas Bank A/c No.-100012443587	2,360
		Equitas Bank A/c No.-100018870415	4,802,933
		Equitas Bank A/c No.-100026784748	4,900,939
		Equitas Bank A/c No. 100028186929	489,725
		HDFC Bank A/c 04091450000205	146,249
		HDFC Bank A/c 50100017278082	90,961
		ICICI Bank A/c 028501000348	1,219
		ICICI Bank A/c 028501000482	114,398
		ICICI Bank A/c 028501003755	417,408
		ICICI Bank A/c 028501003771	383,451
		ICICI Bank A/c 028501003776	1,535
		ICICI Bank A/c-673701701030	4,175
		Jana Bank A/c: 4589010020070048	213,292
		PNB Bank A/c 0013000100574849	9,058
		SBI Bank A/c 61154083169	49,913
		YES Bank A/c 011494600000190	127,398
		SBI Bank, A/C - 39988918723 FCRA	366,633
TOTAL	61,534,866	TOTAL	61,534,866


Director
 Executive Director
 SPECTRA, Alwar
 Date: 03/09/2022

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
SCHEDULES TO BALANCE SHEET AS AT MARCH 31, 2022

Schedule 1: Fixed Assets

S.No.	Fixed Assets	Dep Rate %	WDV as on 1/4/2021	Additions April to Sept	Additions Oct to March	Total assets	Depreciation	WDV as on 31/3/2022
1	Battery	15	34,045	-	-	34,045	5,107	28,938
2	Camara	15	29,860	54,990	-	84,850	12,727	72,122
3	Computer	40	41,679	-	-	41,679	16,672	25,007
4	Fan	15	20,961	-	-	20,961	3,144	17,817
5	Furniture	10	70,180	-	-	70,180	7,018	63,162
6	Invertor	15	20,195	-	-	20,195	3,029	17,166
7	Machinery	15	43,348	-	-	43,348	6,502	36,846
8	Almirah	15	16,759	-	-	16,759	2,514	14,246
9	Cooler	15	7,213	-	-	7,213	1,082	6,131
10	Land & Building	0	812,000	250,000	8,750	1,070,750	-	1,070,750
11	Mobile	15	45,740	1,199	33,250	80,189	9,535	70,655
12	Moter-Cycle	15	22,216	-	-	22,216	3,332	18,884
13	Printer	40	4,159	-	-	4,159	1,663	2,495
14	Printer/ Photo Copy	15	38,428	-	-	38,428	5,764	32,664
15	Type Machine	15	2,323	-	-	2,323	348	1,975
16	Air Conditioner	15	10,640	-	40,490	51,130	4,633	46,498
17	CCTV Camara Set	15	13,006	-	-	13,006	1,951	11,055
18	External Hard Disk	40	77	-	-	77	31	46
19	Projector	40	640	-	-	640	256	384
20	Biometric Attendance Machin	15	4,344	-	-	4,344	766	3,578
21	Biometric Machin	15	1,265	-	-	1,265	190	1,075
22	Speaker	15	9,713	-	-	9,713	787	8,926
23	Water Bore & Submersible Pump Set	15	412,637	-	483,827	896,464	98,183	798,281
	TOTAL		1,661,428	306,189	566,317	2,533,934	185,234	2,348,700

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

(Signature)
Treasurer
सुप्रीम, अलवर
SPECTRA, Alwar

Date : 03/09/2022

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

Rs

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

2022

Schedule 2: Cash in Hand
Indian

-

-

Schedule 3: Bank Balances

AU Bank A/c No.-1781218914702081	449794.90
Axis Bank A/c 401010100021517	19937.08
Axis Bank A/c 920010050233137	73684.00
Bandhan Bank A/c-50160004597349	721011.70
Bandhan Bank A/c -50160004889080	201026.50
BOB Bank A/c 21500100006477	155951.00
BOB Bank A/c 21500100013931	24752.00
BRKGB Bank A/c No.-44820100008629	69646.00
Equitas Bank A/c No.- 100003061698	3768499.31
Equitas Bank A/c No.-100012443587	2360.00
Equitas Bank A/c No.-100018870415	4802933.00
Equitas Bank A/c No.-100026784748	4900939.00
Equitas Bank A/c No. 100028186929	489725.00
HDFC Bank A/c 04091450000205	146248.71
HDFC Bank A/c 50100017278082	90961.19
ICICI Bank A/c 028501000348	1219.33
ICICI Bank A/c 028501000482	114398.00
ICICI Bank A/c 028501003755	417408.06
ICICI Bank A/c 028501003771	383451.01
ICICI Bank A/c 028501003776	1534.96
ICICI Bank A/c-673701701030	4174.68
Jana Bank A/c: 4589010020070048	213292.00
PNB Bank A/c 0013000100574849	9058.46
SBI Bank A/c 61154083169	49913.00
YES Bank A/c 011494600000190	127397.60
SBI Bank, A/C - 39988918723 FCRA	366633.42

17,605,949.91

[Signature]
Treasurer

[Signature]
Director
Executive Director
SPECTRA, Alwar

Alwar

Date: 03/09/2022

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

31 MARCH, 2022

ANNEXURE

Expenditure	Amount in Rs.
Total Expenses in Income & Expenditure Account	33976244
Fixed Assets Expenses	872506
Total Expenses	34848750

For: A B K A & ASSOCIATES

(Chartered Accountants)



[Handwritten Signature]

PLACE : ALWAR

DATED : 03/09/2022

(ANKUR KHANDELWAL)

PARTNER

Membership No. 420431

Registration No. 025923C