



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 MS MANAV KALYAN SEVA SAMITI AAAAM1884D [name and PAN of the trust or institution] as at 31/03/2018 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 institution 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:

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 institution 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.

For Mukesh K Sharma & Associates
Chartered Accountants



(Mukesh Kumar Sharma)
Partner

Membership No: 096251
Registration No: 016882N

Place : SHIMLA
Date : 21/09/2018

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. | 6088413 |
| 2. | Whether the 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 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. | 0 |
| 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. | With Scheduled banks |
| 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 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 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 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 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 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 institution 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 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 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 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 |
|-------|---------------------------------|---|---------------------------------|----------------------------|---|
| | | | | | |
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For Mukesh K Sharma & Associates
Chartered Accountants



(Mukesh Kumar Sharma)
Partner

Membership No: 096251
Registration No: 016882N

Place :SHIMLA
Date : 21/09/2018

Manav Kalyan Seva Samiti, Karai, PO & Tehsil Chopal, Distt. Shimla, HP. 171211
Balance Sheet (Consolidated) as on 31.03.2018

| <u>Liabilities</u> | <u>Amount</u> | <u>Total</u> | <u>Assets.</u> | <u>Amount</u> | <u>Total</u> |
|--|---------------------|---------------------|---|---------------------|--------------|
| <u>Capital Funds Account</u> | | | <u>Assets Account</u> | | |
| Opening Balance as per LBS | 2,239,030.38 | | Opening Balance as per LBS | 1,762,313.03 | |
| addition during the year | 25,000.00 | 2,264,030.38 | addition during the year | 25,000.00 | 1,787,313.03 |
| <u>Dues Payable Account.</u> | | | <u>Grant receivable Account.</u> | | |
| Creche Programme Staff Salary | 90,000.00 | | Creche Programme 2016-2017 | | |
| Sundry creditors creche programme | 1,109,754.25 | | grant receivable from CSWB. | 738,420.00 | |
| Craft Center for SCs. Staff Salary | 79,200.00 | | State Social Welfare Board Shimla. | 119,592.00 | 858,012.00 |
| Mobile Dispensary. Sundry creditor's | 165,000.00 | | <u>Ministry of Social Justice & Empormnt</u> | | |
| Mobile Dispensary Dues 2015-2016 | 83,338.10 | | <u>Government of India New Delhi-1.</u> | | |
| Technology transfer GBPI. | 60,550.00 | | Craft center grant for 2000-2001 | 100,520.00 | |
| Craft Center Sundry creditor | 40,000.00 | | Craft Center grant 2016-2017 | 687,888.00 | |
| Typing Center HPMVN. | 30,000.00 | | Craft Center grant for 2017-2018 | 687,888.00 | |
| SBI SHG formation | 20,000.00 | | Mobile Dispensary grant 2017-2018 | 651,780.00 | 2,128,076.00 |
| FCC Programme of CSWB. | 134,000.00 | | <u>Other old receivable Grants from</u> | | |
| CraftCenter for SCs 2000-2001 | 100,520.00 | 1,912,362.35 | <u>different Funding Agencies</u> | | |
| <u>Unsecured Loan Account</u> | | | FCC Grant from CSWB | 330,251.00 | |
| Creche Programme Annexure-A | 85,150.00 | | CC MLS grant from SSWB. | 800.00 | |
| Craft Center for SCs. Annexure-B | 1,259,108.00 | | Dairy Unit grant from SSWB | 3,500.00 | |
| Mobile Dispensary, Annexure- C | 488,835.00 | | Typing Center grant HPMVN | 45,990.00 | |
| Technology transfer GBPI. | 145,500.00 | | SHG formation grant SBI | 20,000.00 | |
| FCC Programme of CSWB. | 196,251.00 | | Technology transfer GBPI | 206,050.00 | 606,591.00 |
| CC MLC SSWB Shimla. | 800.00 | | <u>Income & Expenditure A/C</u> | | |
| Dairy Unit SSWB shimla. | 3,500.00 | | Creche Programme | 562,549.81 | |
| Typing Center HPMVN. | 15,990.00 | | Mobile Dispensary for SCs. | 433,782.05 | 996,331.86 |
| Dalit verg training rogramme | 17,814.76 | 2,212,948.76 | <u>Stock Account</u> | | |
| <u>Income & Expenditure A/C</u> | | | Craft Center stock | | 104.00 |
| Craft Center Programme | 37,796.24 | | <u>Security Deposit Account</u> | | |
| Multi Service Center for Elderly | 3,314.50 | | LPG Security Deposit. | | 3,800.00 |
| sensitization project for students | 2,000.00 | 43,110.74 | <u>Closing Account (Cash in hand)</u> | | |
| | | | Creche Programme | 668.18 | |
| | | | Craft Center for SCs. | 570.20 | |
| | | | Sensitization of School Students | 550.00 | |
| | | | Mobile Dispensary for SCs. | 595.65 | |
| | | | Multi Service Center (Ageing) | 500.50 | |
| | | | Mobile Medicare Unit (MMU) | 550.00 | |
| | | | other projects cash in hand | 23,280.00 | 26,714.53 |
| | | | <u>Cash at Bank</u> | | |
| | | | Creche A/C UCO Bank Chopal | 740.00 | |
| | | | Creche A/C SBI Chopal | 4,536.25 | |
| | | | Craft Center for SCs UCO Bank | 5,037.00 | |
| | | | Mobile Dispensary UCO Bank | 706.90 | |
| | | | Multi Service Center UCO Bank | 4,615.00 | |
| | | | Sensitization of School Students | 1,450.00 | |
| | | | A/C NO.04110100009920 | 135.00 | |
| | | | A/C NO.04110100005554 | 251.00 | |
| | | | Mobile Medicare Unit A/C(MMU) | 1,742.00 | |
| | | | A/C NO.04110100006955 | 626.00 | |
| | | | A/C NO.31070992003 | 2,222.50 | |
| | | | A/C NO.10835935601 | 712.70 | |
| | | | SB A/C PNB SDAC Kasumpty | 1,095.46 | |
| | | | SB Account No 04110100005372 | 1,640.00 | 25,509.81 |
| Total | Grand Total: | 6,432,452.23 | Grand Total: | 6,432,452.23 | |

Secretary
Manav Kalyan Seva Samiti

As per our separate report of even date attached

Mukesh K Sharma & Associated
Chartered Accountants

Mukesh K Sharma
Partner MN: 096251



Place:- Shimla

Dated:- 31/03/2018

Manav Kalyan Seva Samiti, Karai, PO & Tehsil Chopal, Distt. Shimla, HP. 171211
Income & Expenditure Statement for the year 2017-2018 ended as on 31.03.2018 Consolidated)

| <u>Expenditure</u> | <u>Amount</u> | <u>Total</u> | <u>Income</u> | <u>Amount</u> | <u>Total</u> |
|--|------------------|----------------------------|---|------------------|----------------------------|
| Creche Programme | 3,094,823.00 | | Creche Programme | 2,824,101.00 | |
| Craft Center for SCs. | 769,045.00 | | Craft center for SCs. | 769,045.00 | |
| Mobile Dispensary for SCs. | 733,835.00 | | Mobile Dispensary for SCs. | 731,948.00 | |
| Multi Service center for older persons | 662,297.00 | | Multi service center for Elderly. | 665,169.00 | |
| Mobile Medicare Unit (MMU) | 688,737.30 | | Mobile Medicare Unit (MMU) | 690,000.00 | |
| Sensitisation of School Students | 380,650.00 | | Sensitisation of School Students | 382,650.00 | |
| Dalit verg Training programme | <u>50,500.00</u> | 6,379,887.30 | Dalit verg Training programme | <u>25,500.00</u> | 6,088,413.00 |
| <u>Excess of income over Exp.</u> | | | <u>Excess of Exp. Over Income.</u> | | |
| Multin service Center for older person | 2,872.00 | | Creche Programme | 270,722.00 | |
| Sensitization project for students | 2,000.00 | | Mobile Dispensary programme | 1,887.00 | |
| Mobile Medicare Unit (MMU) | <u>1,262.70</u> | 6,134.70 | Dalit verg training programme. | 25,000.00 | 297,609.00 |
| <u>Grand Total:</u> | | <u>6,386,022.00</u> | <u>Grand Total:</u> | | <u>6,386,022.00</u> |

Secretary
Manav Kalyan Seva Samiti

As per our separate report of even date attached

Mukesh K Sharma & Associated
Chartered Accountants

Mukesh K Sharma
Partner MN: 096251



Place:- Shimla
Dated:-

Manav Kalyan Seva Samiti, Karai, PO & Tehsil Chopal, Distt. Shimla, HP. 171211
Receipts and Disbursements Statement for the year 2017-2018 ended as on 31.03.2018 (Consolidated)

| <u>Receipts</u> | <u>Amount</u> | <u>Total(Rs.)</u> | <u>Disbursements</u> | <u>Amount</u> | <u>Total(Rs.)</u> |
|--|---------------|-----------------------------|--|---------------|-----------------------------|
| <u>Opening Balance:</u> | | | <u>Programme Exp. Payments</u> | | |
| Cash in hand | 5,939.83 | | Creche Programme | 3,004,823.00 | |
| Cash at Bank | 19,529.90 | 25,469.73 | Craft Center for SCs. | 640,400.00 | |
| <u>Organization Contribution A/C</u> | | | Mobile Dispensary for SCs. | 733,835.00 | |
| Contribution for Creche Programme | 309,850.00 | | Multi Service Center (Ageing) | 662,297.00 | |
| Contribution for Craft Center for SCs | 81,000.00 | | Mobile Medicare Unit (MMU) | 738,737.30 | |
| Contribution for Mobile Dispensary | 80,000.00 | | Sensitisation of School Students | 405,650.00 | 6,185,742.30 |
| Contribution for Multi Service Center | 68,600.00 | | <u>Staff Salary payable 2016-17</u> | | |
| Contribution for Sensitization Project | 280,650.00 | | Creche Programme Salary | 630,000.00 | |
| Mobile Medicare Unit (MMU) | 110,000.00 | 930,100.00 | Mobile Dispensary for SCs. | 71,200.00 | 701,200.00 |
| <u>Other Receipts Account</u> | | | <u>Unsecured Loans / Dues 16-2017</u> | | |
| User Charges Creche Programme | 120,000.00 | | Creche Programme | 1,479,646.00 | |
| Donation PRIs for Mobile MU | 450,000.00 | | Astitva Project of H.I | 27,500.00 | |
| PRIs Donation for Sensitisation Pjct | 127,000.00 | | Mobile Dispensary for SCs. | 580,580.00 | |
| Public contribution for MMU | 180,000.00 | 877,000.00 | Multi Service Center (Ageing) | 595,980.00 | 2,683,706.00 |
| <u>Grant Receivable A/C 2016-2017</u> | | | <u>Unsecured Loans 2017-2018</u> | | |
| Astitva Project of H.I | 27,500.00 | | Multi Service Center (Ageing) | | 595,980.00 |
| Multi Service Center for older people | 595,980.00 | | <u>Dalit verg training Programme</u> | | |
| Creche Grant for the yr 2016-2017 | 1,990,380.00 | | Staff salary & student stipend | | 50,500.00 |
| Mobile Dispensary Grant 2016-2017 | 651,780.00 | 3,265,640.00 | | | |
| <u>Grant-in-Aid Account 2017-2018</u> | | | <u>Closing Account</u> | | |
| National Creche Programme | 2,272,248.00 | | Cash in hand as per Annexure-A | 26,714.53 | |
| Multi Service Center for older persons | 595,980.00 | 2,868,228.00 | Cash at Bank as per Annexure-B | 25,509.81 | 52,224.34 |
| <u>Unsecured Loan Account 2017-18</u> | | | | | |
| Creche Center Programm | 85,150.00 | | | | |
| Craft Center Project for SCs. | 523,500.00 | | | | |
| Mobile Dispensary for SCs. | 488,835.00 | | | | |
| Multi Service Center for older persons | 595,980.00 | 1,693,465.00 | | | |
| <u>Sundry Creditors Account</u> | | | | | |
| National Creche Scheme | 333,171.25 | | | | |
| Craft Center for SCs | 40,000.00 | | | | |
| Mobile Dispensary for SCs. | 165,000.00 | 538,171.25 | | | |
| M/S Balbir hard ware store (OHA) | | 39,076.00 | | | |
| <u>Revenue Income Intt. Account</u> | | | | | |
| Interest on Creche SB a/c | 4,933.50 | | | | |
| Interest on Craft Center SB Account | 157.00 | | | | |
| Interest on Mobile Dispensary A/C | 168.00 | | | | |
| Interest on Multi Service Center A/C | 589.00 | | | | |
| Intt. On SB A/c SBI Kalibari Branch | 35.83 | | | | |
| Intt on SB a/c PNB Kasumpty | 283.17 | | | | |
| Intt on SB A/C UCO Bank | 536.16 | 6,702.66 | | | |
| <u>Dalit verg, training programme</u> | | | | | |
| Grant from HP SC & ST Dev. Corpn. | | 25,500.00 | | | |
| <u>Grand Total:</u> | | <u>10,269,352.64</u> | <u>Grand Total:</u> | | <u>10,269,352.64</u> |

Secretary
Manav Kalyan Seva Samiti

As per our separate report of even date attached

Mukesh K Sharma & Associated
Chartered Accountants



Mukesh K Sharma
Partner MN: 096251

Place:- Shimla
Dated:-